

# *San Joaquin County Office of Education*

## **Troy A. Brown, County Superintendent of Schools**

### **2025-26 First Interim Financial Report**

**December 17, 2025**

#### **INTRODUCTION**

##### **2025-26 State Budget and Fiscal Guidance**

The recently adopted 2025-26 State Budget provided both opportunities and challenges for our district. Governor Newsom's budget package closes an \$11.8 billion state deficit while maintaining investments in core TK-12 programs. For our schools, several provisions are especially relevant:

##### **Key Funding Highlights**

- **Proposition 98 Guarantee:** Updated levels are \$98.5B (2023-24), \$119.9B (2024-25), and \$114.6B (2025-26). The state is appropriating \$118B for 2025-26 to protect core programs amid revenue uncertainty.
- **LCFF COLA:** A 2.3% cost-of-living adjustment is funded, adding \$2.1B statewide. Special Education, Child Nutrition, and other categorical programs also receive COLA.
- **Universal TK:** \$2.1B ongoing funding continues, with an additional \$1.2B to lower TK classroom ratios to 10:1 beginning in 2025-26.
- **Expanded Learning Opportunities:** \$606.8M ongoing plus \$590.6M one-time to expand eligibility to districts with 55% unduplicated pupil percentage (UPP).
- **Literacy Investments:** \$480M one-time funding for literacy specialists, professional learning, screening tools, and dyslexia support.
- **Teacher Pipeline:** \$300M for student teacher stipends (\$10,000 per candidate), \$70M for residency grants, and \$30M to extend National Board Certification incentives.
- **Block Grants:** \$1.7B discretionary funding for professional development, recruitment/retention, and career pathways.

##### **Fiscal Risks and Planning Considerations**

- **Federal Cuts:** Reductions to Medicaid and SNAP may lower free/reduced meal eligibility, impacting LCFF and other program funding.
- **Deficit Spending:** Declining enrollment and the expiration of one-time federal funds create structural deficits for many districts.
- **Employer Costs:** CalSTRS and CalPERS rates continue to rise, adding pressure to payroll budgets.
- **Reserves:** The Proposition 98 Rainy Day Fund will be exhausted in 2025-26. Districts are advised to maintain strong reserves (GFOA recommends 17%) to buffer against volatility.
- **Layoff Timelines:** If reductions in force are necessary, Education Code requires certificated and classified layoff notices by March 15, 2026.

The 2025-26 budget sustains critical investments in literacy, TK expansion, and teacher preparation, but fiscal risks remain due to federal cuts, rising benefit costs, and declining enrollment. Careful planning, conservative budgeting, and proactive stabilization measures will be essential to preserve educational programs and maintain long-term fiscal health.

##### **SJCOE Financials**

SJCOE continues to maintain a strong financial position. Our beginning fund balance has increased mostly due to several building projects that have been delayed. Because SJCOE does not have the authority to issue bonds, the majority of deferred maintenance and construction projects must be funded directly from the general fund.

Enrollment remains a critical driver of our student programs. Enrollment in our Special Education Programs and our two charter schools (Venture and one.Charter) has remained stable. However, our Court and Community Programs have experienced a decline of nearly 100 students. Due to the way LCFF funding is structured, the financial impact of this decline will be delayed, and we will continue to receive funding based on the higher enrollment figures for another year or two. While this temporarily cushions the effect, it is important to note that this level of funding is not sustainable. SJCOE will continue to carefully monitor enrollment and attendance trends to ensure proactive planning.

The SJCOE will continue to monitor the state and federal economic developments and will remain diligent in managing our internal finances and fiscal oversight responsibilities for the school districts in San Joaquin County.

The budget, which is constantly changing, is the financial document to support the programs and Local Control and Accountability Plan (LCAP) goals, objectives, and mission of SJCOE. The SJCOE Budget is a highly decentralized budget that includes numerous resources of restricted grants and entitlements, as well as designated and unrestricted budgets. New budgets and revisions are submitted to Business Services, reviewed, reconciled, and entered into the financial system and used to produce the local and state required reports.

The 2025-26 First Interim Financial Report includes the following for your review and approval:

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

**BEGINNING BALANCE**

Listed below are the changes in the components of the beginning balances for Adopted Budget to First Interim. Adopted budget beginning balances are estimates. Once the books are closed, the actual beginning balances are reflected in the 2025-26 First Interim Financial Report. Many of the budget carry-overs or deferred revenues were calculated as a part of the year-end closing process and included in the Unaudited Actual Financial Report. The County Board of Education received the 2024-25 Unaudited Actuals at the September board meeting. Once the actual beginning balances are posted online, they do not change.

<u>Categories</u>	<u>2025-26 Adopted Budget</u>	<u>2025-26 First Interim</u>
Special Education Program Reserves	\$837,196.75	\$837,475.51
Special Education Restricted Grants/Programs	\$23,865,390.29	\$22,906,575.61
Other Restricted Programs	\$31,364,695.14	\$39,277,155.94
Court/Community Schools	\$4,600,724.81	\$4,436,332.00
Designated Unrestricted Programs	\$126,961,816.07	\$134,552,649.83
Court/Community Schools Unrestricted Lottery	\$179,490.87	\$163,947.57
Special Education Unrestricted Lottery	\$354,991.64	\$363,582.19
CTE Unrestricted Lottery	\$103,211.48	\$103,241.71
Lottery-Technology Support	\$261,953.62	\$200,172.68
Revolving-Petty Cash	\$30,000.00	\$30,000.00
Designated Economic Uncertainties	\$4,650,955.00	\$4,605,561.00
Unrestricted Reserves	\$25,253,428.53	\$24,464,044.30
QZAB #1	\$0.00	\$0.00
QZAB #2	\$0.00	\$0.00
QZAB #3	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total General Fund</b>	<b>\$218,463,854.20</b>	<b>\$231,940,738.34</b>
<b>Total TCSJ Fund 02 SACS General Fund</b>	<b>\$4,551,974.47</b>	<b>\$5,058,442.87</b>
<b>Total SACS General Funds 01 &amp; 02</b>	<b><u>\$223,015,828.67</u></b>	<b><u>\$236,999,181.21</u></b>

**COURT & COMMUNITY STUDENT TYPES**

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

**Student Types**

**1. Type C Students**

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

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

**2. Type A, B, & D Students**

County Community Schools have the following types:

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

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

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

**AVERAGE DAILY ATTENDANCE (ADA)**

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

<b><u>SJCOE LCFF ADA</u></b>	<b><u>2025-26 Adopted Budget</u></b>	<b><u>2025-26 First Interim</u></b>	<b><u>Difference</u></b>
Type C Court/Camps	68.93	68.93	0.00
Type C Community Schools	965.33	965.33	0.00
Type C Charter Schools	<u>355.44</u>	<u>355.44</u>	<u>0.00</u>
<b>Total Court/Community Schools ADA</b>	<b><u>1,389.70</u></b>	<b><u>1,389.70</u></b>	<b><u>0.00</u></b>

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

<b><u>SJCOE ADA DISTRICT LCFF</u></b>	<b><u>2025-26 Adopted Budget</u></b>	<b><u>2025-26 First Interim</u></b>	<b><u>Difference</u></b>
Type “A & B” Community and Type “D” Homeless Schools	227.00	227.00	0.00
SJCOE Special Education Program	<u>833.69</u>	<u>833.69</u>	<u>0.00</u>
<b>Total SJCOE ADA District LCFF</b>	<b><u>1,060.69</u></b>	<b><u>1,060.69</u></b>	<b><u>0.00</u></b>

**LCFF CALCULATIONS**

The LCFF revenue calculations eliminate numerous categorical funding sources and are based on the following two components: 1) County Operations Amount: the total K-12 ADA in the county, the number of districts, and a base amount for county offices. 2) Pupil Driven Amount: Type C funding per ADA, and a percentage for concentration and supplemental funding based on the unduplicated counts of students identified as English Learners (EL), those eligible for Free or Reduced-Price Meal (FRPM), and Foster Youth. The LCFF for Original Budget was based on the Governors May Revise which proposed a 2.3% COLA. For First Interim, the COLA remained at 2.3%.

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

<u>LCFF Funding</u>	<u>2025-26 Adopted Budget</u>	<u>2025-26 First Interim</u>	<u>Difference</u>
2025-2026 LCFF Revenues	\$54,270,726.00	\$54,184,226.00	(\$86,500.00)

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 require shifts from receipt of unrestricted revenues to restricted resources for specific purposes. The programs listed below have restricted funds that are transferred as a contribution to unrestricted revenues. The contributions will show the net total of the unrestricted contributions and will be updated at each financial reporting period. The contributions for 2025-26 First Interim Financial Report are (3.41%) of the General Fund Revenues.

<u>General Fund Contribution</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>	<u>Difference</u>
Continuous Improvement & Support	(\$2,766,667.00)	(\$2,766,667.00)	\$0.00
Court/Community to COSP Programs	(\$668,734.00)	(\$701,237.00)	(\$32,503.00)
Deferred Maintenance Special Ed Transfer	\$408,093.00	\$408,093.00	\$0.00
Education Locally Restricted Programs	(\$396,026.00)	(\$428,083.00)	(\$32,057.00)
Routine Repair 3% Requirement	(\$3,803,953.00)	(\$4,319,939.00)	(\$515,986.00)
TCSJ (Teachers College of San Joaquin)	(\$2,354,940.00)	(\$2,354,940.00)	\$0.00
TCSJ Fund 02 Transfer/Economic Uncertainties	\$7,931.00	\$42,410.00	\$34,479.00
Women Together International Conference	(\$60,000.00)	(\$60,000.00)	\$0.00
<b>Total General Fund Unrestricted Contributions</b>	<b>(\$9,634,296.00)</b>	<b>(\$10,180,363.00)</b>	<b>(\$546,067.00)</b>

**GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS**

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

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

**GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued...**

<u>General Fund Unrestricted Subsidy/Contributions</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>	<u>Difference</u>
Affordable Care Act Employer Shared Responsibility	\$30,000.00	\$30,000.00	\$0.00
Academic Decathlon	\$24,258.00	\$24,258.00	\$0.00
Administration Student Events Projects	\$2,900.00	\$2,900.00	\$0.00
Administrative Services	\$245,443.00	\$266,986.00	\$21,543.00
Automatic External Defibrillators	\$6,500.00	\$6,500.00	\$0.00
Building Budgets	\$14,616,318.00	\$16,404,318.00	\$1,788,000.00
Business Services	\$1,011,736.00	\$1,014,486.00	\$2,750.00
Business Services Special Needs	\$90,000.00	\$90,000.00	\$0.00
Classified School Employee Summer Assistance Program	\$32,575.00	\$26,805.00	(\$5,770.00)
COE Legal	\$250,000.00	\$450,000.00	\$200,000.00
Countywide Music Coordination	\$167,925.00	\$174,484.00	\$6,559.00
Credentialing Services	\$25,487.00	\$25,487.00	\$0.00
Curriculum Services	\$46,956.00	\$46,956.00	\$0.00
Deferred Maintenance General Fund	\$600,137.00	\$600,137.00	\$0.00
Direct Service School District (DSSD) Services	\$500.00	\$500.00	\$0.00
Durham Ferry STEM Program	\$314,129.00	\$314,129.00	\$0.00
Early Childhood	\$24,254.00	\$24,254.00	\$0.00
Early Education Support Division Unfunded	\$75,000.00	\$75,000.00	\$0.00
Early Literacy Community of Practice	\$167,000.00	\$167,000.00	\$0.00
Educational Services	\$2,118,271.00	\$2,235,090.00	\$116,819.00
Emergency Preparedness	\$28,546.00	\$28,546.00	\$0.00
Equity Training	\$738,604.00	\$764,896.00	\$26,292.00
eSports	\$35,981.00	\$35,981.00	\$0.00
Fab Lab	\$449,705.00	\$482,351.00	\$32,646.00
Fingerprinting Services	\$113,933.00	\$128,380.00	\$14,447.00
General Fund Unrestricted Salary & Benefits	\$17,333,888.00	\$19,344,653.00	\$2,010,765.00
Government and Community Partnership	\$50,000.00	\$50,000.00	\$0.00
Human Trafficking Youth Prevention Education	\$253,116.00	\$262,119.00	\$9,003.00
Juneteenth Settlement Payment	\$0.00	\$7,087.00	\$7,087.00
Leadership Training	\$810,121.00	\$810,121.00	\$0.00
Lycoming	\$100,103.00	\$100,103.00	\$0.00
Maintenance & Operations	\$1,353,707.00	\$1,400,110.00	\$46,403.00
Mock Trial	\$25,714.00	\$25,714.00	\$0.00
Nelson Operations	\$729,425.00	\$736,132.00	\$6,707.00
Pinnacle Event	\$5,865.00	\$5,865.00	\$0.00
Personnel External Services	\$337,148.00	\$419,667.00	\$82,519.00
Postage	\$20,000.00	\$20,000.00	\$0.00
Professional Learning & Support Special Needs	\$73,154.00	\$73,154.00	\$0.00
Property & Liability Losses	\$55,000.00	\$55,000.00	\$0.00
Public Information Office	\$1,025,787.00	\$1,045,455.00	\$19,668.00
Recruitment & Retention	\$263,226.00	\$267,226.00	\$4,000.00
Research & Grant Development	\$424,345.00	\$433,627.00	\$9,282.00
Risk Management	\$26,700.00	\$71,065.00	\$44,365.00
San Joaquin State of Education	\$65,700.00	\$65,700.00	\$0.00
Safety Conference	\$15,000.00	\$15,000.00	\$0.00
School District Organization	\$22,500.00	\$22,500.00	\$0.00
Science Fair	\$7,368.00	\$7,368.00	\$0.00
Science Olympiad	\$13,421.00	\$13,421.00	\$0.00
SJCOE Employee Safety Training	\$87,945.00	\$87,945.00	\$0.00
SJCOE ID Badges	\$12,000.00	\$12,000.00	\$0.00
SJCOE Professional Learning for Classified Support Staff	\$4,300.00	\$4,300.00	\$0.00
SJCOE Special Needs	\$245,000.00	\$245,000.00	\$0.00

**GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued...**

<u>General Fund Unrestricted Subsidy/Contributions</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>	<u>Difference</u>
SJCOE Strategic Plan Steering Committee - Diversity Equity Inclusion & Access	\$10,000.00	\$10,000.00	\$0.00
SJCOE Strategic Plan Steering Committee - Employee Engagement	\$10,000.00	\$10,000.00	\$0.00
SJCOE Strategic Plan Steering Committee - Exemplary Support & Service	\$10,000.00	\$10,000.00	\$0.00
SJCOE Strategic Plan Steering Committee - Instructional Leadership	\$10,000.00	\$10,000.00	\$0.00
SJCOE Strategic Plan Steering Committee - Workforce Development	\$10,000.00	\$10,000.00	\$0.00
SJCOE Wellness Day	\$8,500.00	\$8,500.00	\$0.00
Special Education Discretionary	\$270,000.00	\$270,000.00	\$0.00
Special Education Sign-on Bonus	\$0.00	\$110,976.00	\$110,976.00
Spelling Bee	\$2,753.00	\$2,753.00	\$0.00
State Seal of Biliteracy	\$28,224.00	\$28,224.00	\$0.00
Student Administrative Support Services	\$220,594.00	\$220,594.00	\$0.00
Student Events	\$396,026.00	\$428,083.00	\$32,057.00
Student Programs & Services Special Needs	\$90,000.00	\$90,000.00	\$0.00
Superintendent & Board	\$337,557.00	\$345,749.00	\$8,192.00
Teachers College Operations	\$106,917.00	\$113,260.00	\$6,343.00
Teacher Recruitment	\$56,335.00	\$56,335.00	\$0.00
Technology Administration	\$3,425,010.00	\$3,501,872.00	\$76,862.00
Transition Budget	\$22,500.00	\$22,500.00	\$0.00
Tuition Reimbursement Program	\$1,800.00	\$1,800.00	\$0.00
Unemployment	\$6,574.00	\$6,574.00	\$0.00
WEC Operations	\$776,439.00	\$789,070.00	\$12,631.00
Women Together International Conference	\$60,000.00	\$60,000.00	\$0.00
Workers' Compensation	\$7,700.00	\$7,700.00	\$0.00
<b>Total General Fund Unrestricted Contributions</b>	<b><u>\$50,443,620.00</u></b>	<b><u>\$55,133,766.00</u></b>	<b><u>\$4,690,146.00</u></b>

**GENERAL FUND REVENUES**

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

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

Listed below are the revenue percentages for restricted, designated unrestricted, and unrestricted purposes by the SJCOE for the 2025-26 Adopted Budget to First Interim Financial Reporting Period:

<u>General Fund Revenue Sources</u>	<u>2025-26 Adopted Budget</u>	<u>2025-26 First Interim</u>
Restricted	66.43%	64.79%
Designated Unrestricted	<u>24.83%</u>	<u>27.51%</u>
<b>Total Restricted and Designated Unrestricted</b>	<b>91.26%</b>	<b>92.30%</b>
Unrestricted	<u>8.74%</u>	<u>7.70%</u>
<b>Total Revenue Percentages</b>	<b><u>100.00%</u></b>	<b><u>100.00%</u></b>

**GENERAL FUND REVENUES continued...**

SJCOE operates numerous restricted and unrestricted budgets. The budgets are developed and monitored in the financial system as defined by CDE’s Standardized Account Code Structure (SACS). In addition, all budgets are maintained according to budget and accounting principles defined by California’s School Accounting Manual (CSAM) or other federal, state, and local grant reporting guidelines. Financial activities are tracked to report financial data by restricted and unrestricted sources and uses.

General fund revenues have been updated as reflected in the Budget Revision Report (light pink) for 2025-26 First Interim financial reporting. The chart below summarizes the results of these revisions for 2025-26 Adopted Budget to the First Interim reporting periods.

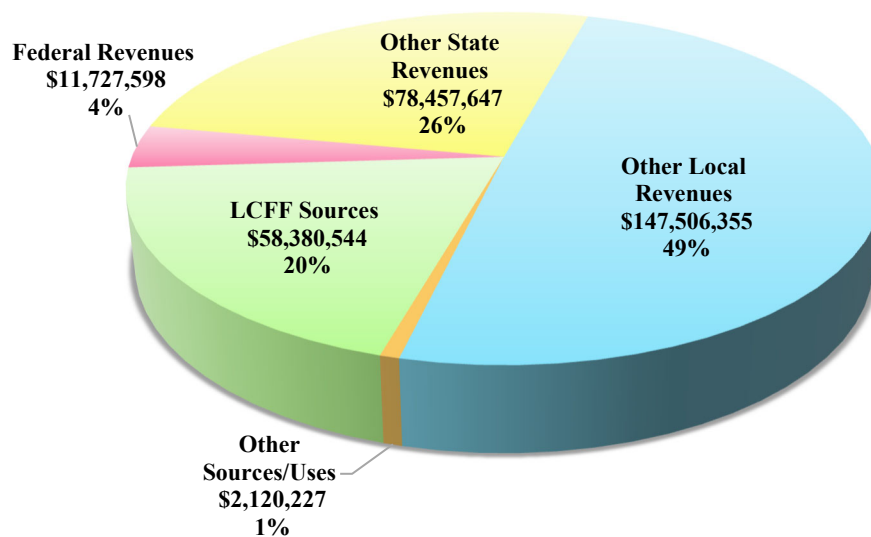
<u>General Fund Revenue Categories</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>	<u>Difference</u>
<b><u>Restricted</u></b>			
LCFF Sources	\$5,980,704.00	\$5,980,484.00	(\$220.00)
Federal Revenues	\$11,306,948.00	\$11,727,598.00	\$420,650.00
Other State Revenues	\$64,685,964.00	\$60,958,373.00	(\$3,727,591.00)
Other Local Revenues	\$103,417,113.00	\$104,312,632.00	\$895,519.00
<b>Subtotal Restricted Revenues</b>	<b>\$185,390,729.00</b>	<b>\$182,979,087.00</b>	<b>(\$2,411,642.00)</b>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$0.00
Contributions	\$9,634,296.00	\$10,180,363.00	\$546,067.00
<b>Total Restricted General Fund Revenues</b>	<b>\$195,025,025.00</b>	<b>\$193,159,450.00</b>	<b>(\$1,865,575.00)</b>
<b><u>Unrestricted</u></b>			
LCFF Sources	\$52,517,714.00	\$52,400,060.00	(\$117,654.00)
Federal Revenues	\$0.00	\$0.00	\$0.00
Other State Revenues	\$12,253,155.00	\$17,499,274.00	\$5,246,119.00
Other Local Revenues	\$43,448,123.00	\$43,193,723.00	(\$254,400.00)
<b>Subtotal Unrestricted Revenues</b>	<b>\$108,218,992.00</b>	<b>\$113,093,057.00</b>	<b>\$4,874,065.00</b>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$2,120,227.00	\$2,120,227.00
Contributions	(\$9,634,296.00)	(\$10,180,363.00)	(\$546,067.00)
<b>Total Unrestricted General Fund Revenues</b>	<b>\$98,584,696.00</b>	<b>\$105,032,921.00</b>	<b>\$6,448,225.00</b>
<b>Total General Fund Revenues</b>	<b>\$293,609,721.00</b>	<b>\$298,192,371.00</b>	<b>\$4,582,650.00</b>



**GENERAL FUND REVENUES continued...**

<u>General Fund Revenue</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>	<u>Difference</u>
LCFF Sources	\$58,498,418.00	\$58,380,544.00	(\$117,874.00)
Federal Revenues	\$11,306,948.00	\$11,727,598.00	\$420,650.00
Other State Revenues	\$76,939,119.00	\$78,457,647.00	\$1,518,528.00
Other Local Revenues	\$146,865,236.00	\$147,506,355.00	\$641,119.00
Transfer In	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$2,120,227.00	\$2,120,227.00
Contribution to Restricted Resources	\$0.00	\$0.00	\$0.00
<b>Total General Fund Revenues</b>	<b><u>\$293,609,721.00</u></b>	<b><u>\$298,192,371.00</u></b>	<b><u>\$4,582,650.00</u></b>

**General Fund Revenues**



**GENERAL FUND EXPENDITURES**

The General Fund expenditures are the financial transactions to support the mission, goals, and LCAP actions/services of the County Office of Education. The San Joaquin County Office of Education (SJCOE) is a regional agency whose mission is to provide educational leadership, resources, and services to assist school districts to be effective facilitators of learning for all pupils. SJCOE’s 2025-26 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.*
- ◆ *By 2026-27, the graduation rate will improve by 10%, as a result of expanded tiered interventions that address the academic, behavioral, social-emotional, health and well-being needs of English Learners, Long Term English Learners, Homeless, Socioeconomically Disadvantaged, Students with Disabilities, African American, Hispanic, and White Students.*
- ◆ *By 2026-27, the suspension rate for African American students, Students with Disabilities, and White students will decrease by 10% as a result of creating a therapeutic and restorative community at John F. Cruikshank Jr. court school, that fosters positive behavior reinforcement, restorative practices and trauma-informed support for students.*

**GENERAL FUND EXPENDITURES continued...**

General Fund expenditures have been updated to include budget revisions for new and updated grants and any LCFF changes. Included in the Budget Summaries is a report listing all the budgets adjusted for the General Fund from the 2025-26 Adopted Budget to the First Interim Financial Report. Comparisons from the 2025-26 Adopted Budget to the First Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts, and total expenditures, are below.

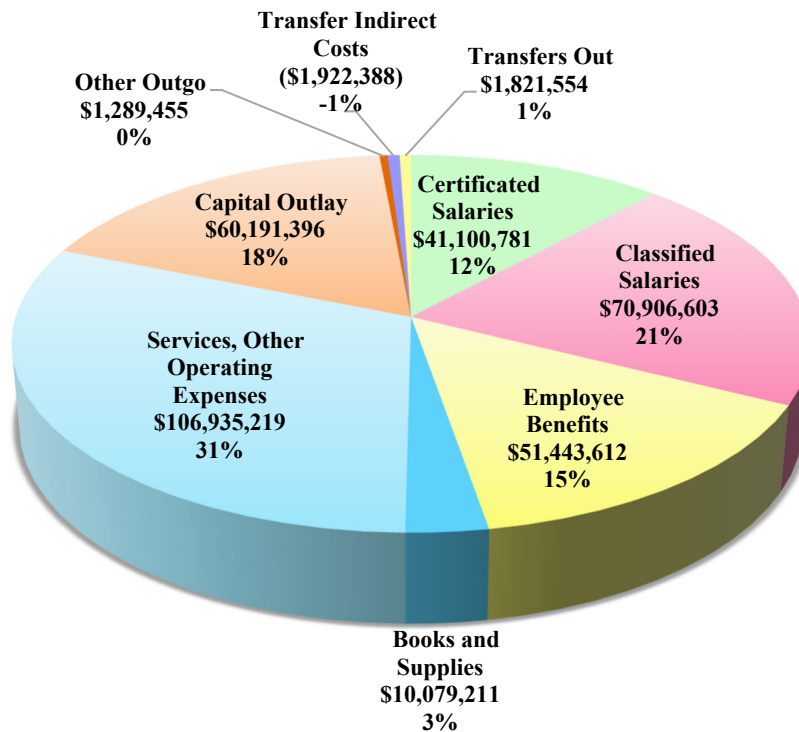
<u>General Fund Expenditure Categories</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>	<u>Difference</u>
<b><u>Restricted</u></b>			
Certificated Salaries	\$27,386,755.00	\$28,945,333.00	\$1,558,578.00
Classified Salaries	\$40,187,837.00	\$43,481,320.00	\$3,293,483.00
Employee Benefits	\$31,793,527.00	\$33,121,330.00	\$1,327,803.00
Books and Supplies	\$5,044,559.00	\$6,628,146.00	\$1,583,587.00
Services, Other Operating Expenses	\$77,981,357.00	\$74,589,516.00	(\$3,391,841.00)
Capital Outlay	\$840,144.00	\$1,231,913.00	\$391,769.00
Other Outgo	\$541,749.00	\$522,636.00	(\$19,113.00)
Direct Support Indirect Costs	<u>\$12,132,528.00</u>	<u>\$13,424,940.00</u>	<u>\$1,292,412.00</u>
<b>Subtotal Restricted Expenditures</b>	<b><u>\$195,908,456.00</u></b>	<b><u>\$201,945,134.00</u></b>	<b><u>\$6,036,678.00</u></b>
Transfer Out/Other Sources	<u>\$180,300.00</u>	<u>\$222,300.00</u>	<u>\$42,000.00</u>
<b>Total General Fund Restricted Expenditures</b>	<b><u>\$196,088,756.00</u></b>	<b><u>\$202,167,434.00</u></b>	<b><u>\$6,078,678.00</u></b>
<b><u>Unrestricted</u></b>			
Certificated Salaries	\$11,191,827.00	\$12,155,448.00	\$963,621.00
Classified Salaries	\$25,889,364.00	\$27,425,283.00	\$1,535,919.00
Employee Benefits	\$17,278,254.00	\$18,322,282.00	\$1,044,028.00
Books and Supplies	\$3,372,653.00	\$3,451,065.00	\$78,412.00
Services, Other Operating Expenses	\$27,381,057.00	\$32,345,703.00	\$4,964,646.00
Capital Outlay	\$49,381,677.00	\$58,959,483.00	\$9,577,806.00
Other Outgo	\$703,933.00	\$766,819.00	\$62,886.00
Indirect Costs	(\$13,806,055.00)	(\$15,347,328.00)	(\$1,541,273.00)
<b>Subtotal Unrestricted Expenditures</b>	<b><u>\$121,392,710.00</u></b>	<b><u>\$138,078,755.00</u></b>	<b><u>\$16,686,045.00</u></b>
Transfer Out/Other Sources	<u>\$1,599,254.00</u>	<u>\$1,599,254.00</u>	<u>\$0.00</u>
<b>Total General Fund Unrestricted Expenditures</b>	<b><u>\$122,991,964.00</u></b>	<b><u>\$139,678,009.00</u></b>	<b><u>\$16,686,045.00</u></b>
<b>Total General Fund Expenditures</b>	<b><u>\$319,080,720.00</u></b>	<b><u>\$341,845,443.00</u></b>	<b><u>\$22,764,723.00</u></b>

**GENERAL FUND EXPENDITURES continued...**

Below are the total 2025-26 General Fund expenditures by major categories:

<u>General Fund Expenditures</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>	<u>Difference</u>
Certificated Salaries	\$38,578,582.00	\$41,100,781.00	\$2,522,199.00
Classified Salaries	\$66,077,201.00	\$70,906,603.00	\$4,829,402.00
Employee Benefits	\$49,071,781.00	\$51,443,612.00	\$2,371,831.00
Books and Supplies	\$8,417,212.00	\$10,079,211.00	\$1,661,999.00
Services, Other Operating Expenses	\$105,362,414.00	\$106,935,219.00	\$1,572,805.00
Capital Outlay	\$50,221,821.00	\$60,191,396.00	\$9,969,575.00
Other Outgo	\$1,245,682.00	\$1,289,455.00	\$43,773.00
Transfer Indirect Costs	<b>(\$1,673,527.00)</b>	<b>(\$1,922,388.00)</b>	<b>(\$248,861.00)</b>
Transfers Out	<u>\$1,779,554.00</u>	<u>\$1,821,554.00</u>	<u>\$42,000.00</u>
<b>Total General Fund Expenditures</b>	<b><u>\$319,080,720.00</u></b>	<b><u>\$341,845,443.00</u></b>	<b><u>\$22,764,723.00</u></b>

**General Fund Expenditures**



**LOTTERY**

The California Lottery was approved by voters in November 1984. A minimum of 34% of lottery revenues is distributed to public schools and colleges. Each school district and county office of education receive an equal amount per ADA. Lottery revenues and expenditures have been revised to include the Proposition 20 restricted dollars. As a result of Proposition 20, 50% of all increases in lottery revenues over the 1997-98 fiscal year allocation must be restricted for the purchase of instructional materials. The State is required to allocate and distribute lottery funds in a two-step process. Due to changes in LCFF, the Regional Occupation Program (ROP) lottery funding to districts and COE programs ended June 30, 2015.

The 2025-26 First Interim estimates are based on \$82.00 per ADA to be set up in a restricted resource for instructional materials. Unrestricted lottery funds are based on \$190.00 per ADA.

<u>Lottery</u>	<u>2025-2026 Unaudited Beginning Balance</u>	<u>2025-2026 Estimated Revenues</u>	<u>2025-2026 Estimated Expenditures</u>	<u>2025-2026 Estimated Ending Balance</u>
<b><i>Restricted Lottery \$82.00 Per ADA</i></b>				
Court/Camp Community Schools (COSP)	\$856,172.85	\$65,320.00	\$20,465.00	\$901,027.85
Adults in Correction Facilities	\$86,020.26	\$2,095.00	\$0.00	\$88,115.26
Special Education	\$424,675.90	\$63,298.00	\$71,822.00	\$416,151.90
Venture Academy	\$262,518.87	\$138,633.00	\$155,961.00	\$245,190.87
one.Charter	\$346,432.90	\$112,383.00	\$141,059.00	\$317,756.90
<b><i>Subtotal Lottery - Restricted</i></b>	<b><u><i>\$1,975,820.78</i></u></b>	<b><u><i>\$381,729.00</i></u></b>	<b><u><i>\$389,307.00</i></u></b>	<b><u><i>\$1,968,242.78</i></u></b>
<b><i>Unrestricted Lottery \$190.00 Per ADA</i></b>				
Court/Camp Community Schools (COSP)	\$163,947.57	\$85,683.00	\$110,618.00	\$139,012.57
ROC/P COSP Instructional Program	\$44,826.52	\$0.00	\$5,169.00	\$39,657.52
Adults in Correction Facilities	\$58,415.19	\$2,728.00	\$0.00	\$61,143.19
Special Education	\$363,582.19	\$79,802.00	\$83,646.00	\$359,738.19
Technology Support	\$200,172.68	\$168,212.00	\$168,212.00	\$200,172.68
Venture Academy	\$490,293.02	\$347,981.00	\$378,482.00	\$459,792.02
one.Charter	\$561,416.47	\$279,023.00	\$328,563.00	\$511,876.47
<b><i>Subtotal Lottery - Unrestricted</i></b>	<b><u><i>\$1,882,653.64</i></u></b>	<b><u><i>\$963,429.00</i></u></b>	<b><u><i>\$1,074,690.00</i></u></b>	<b><u><i>\$1,771,392.64</i></u></b>
<b><i>Grand Total Lottery</i></b>	<b><u><i>\$3,858,474.42</i></u></b>	<b><u><i>\$1,345,158.00</i></u></b>	<b><u><i>\$1,463,997.00</i></u></b>	<b><u><i>\$3,739,635.42</i></u></b>



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

Established in 1991 to serve at-risk youth in the county, the one. Program meets 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 SJCOS'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. The educational programs in court and community schools emphasize academic achievement and graduation success through small class sizes, individualized instruction, socioemotional learning, and wraparound services like mental health support, family engagement, and health resources.

**Foster and Homeless Youth Services**

The Foster & Homeless Youth department supports and strengthens the networks that help students experiencing homelessness or living in foster care. The goal of these services is to equip young people with the skills and knowledge they need to thrive as independent adults. Funded by both the California and U.S. Departments of Education, the Foster and Homeless Youth Services department collaborates with various organizations in San Joaquin County. These partnerships aim to improve educational success for youth aged 4 to 21 who live in foster care settings (licensed institutions, foster family agencies, and county foster homes) and for students and families facing homelessness. Additionally, the department coordinates support for school district homeless liaisons and directly assists homeless students and their families in the region.

**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 6.34% of the General Fund expenditures. The detail of the Court/Community Schools revenues and expenditures are included in the Budget Summaries.

<u>Court/Community Schools - Resource 0240</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>	<u>Difference</u>
Beginning Balance	\$4,600,724.81	\$3,276,089.18	(\$1,324,635.63)
Revenue	\$20,606,263.00	\$18,413,905.00	(\$2,192,358.00)
Expenses	(\$20,770,656.00)	(\$21,689,994.00)	(\$919,338.00)
<b>Estimated Ending Balances</b>	<b><u>\$4,436,331.81</u></b>	<b><u>\$0.18</u></b>	<b><u>(\$4,436,331.63)</u></b>

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

**Work Force Development**

Work Force Development is composed of many departments 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 Greater Valley Conservation Corps. The total Work Force Development expenditures are 7.62% of the General Fund expenditures.

SJCOE’s CTE program focuses 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, apprenticeship programs or orientation to apprenticeships, small learning communities, or other programs that expose students to career options while preparing them for future careers in an industry or interest area. SJCOE continues to offer construction technology, food service, office technology, and warehousing opportunities through Human Services Agency contracts.

YouthBuild San Joaquin (YBSJ) is a comprehensive pre-apprenticeship training program that serves at-promise young adults ages 18-24 who are in need of a high school diploma. Through a non-traditional approach to education and paid on-the-job training, participants work toward earning their diploma while gaining valuable skills in construction, job readiness, leadership, and community service. YBSJ also provides career development, job placement, and follow-up support to ensure long term success. YBSJ is an affiliate of YouthBuild Global, an international network of programs committed to the empowerment of at-promise individuals through education, skills development, and leadership opportunities.

The Greater Valley Conservation Corps (GVCC) is one of 14 local conservation corps certified by the State of California and serves six counties, including San Joaquin, Tuolumne, Merced, Calaveras, Amador, and Stanislaus Counties. The GVCC operates out of two facilities located in Stockton and Sonora, which provide at-risk youth ages 18 to 26 with employment in the fields of recycling and natural resources, academic support, green job training, career exploration, industry-recognized certification, and job placement. By empowering young adults to learn valuable skills and empowering organizations to make informed and environmentally responsible decisions, we provide a solid foundation for vibrant communities to grow.

**SPECIAL EDUCATION**

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

Programs offered by SJCOE serve more than 1,310 students with special education needs, including classes for students with disabilities classified as deaf, blind, speech and language impaired, and orthopedically handicapped, as well as those with developmental and emotional disabilities.

Students with special educational needs have access to the full continuum of services. Many are served in special day classes (SDC) on general education campuses with inclusion opportunities and related services. There are two center-based programs, one for early childhood, and one for students with severe needs as identified by the individualized education plan (IEP) team. Young Adult programs are available through age 21 with a functional and community-based instructional 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 24.86% of the General Fund expenditures.

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

<u>Special Education Program &amp; Grants</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>	<u>Difference</u>
Beginning Balance	\$27,335,139.80	\$26,335,429.54	(\$999,710.26)
Revenue	\$80,632,144.00	\$83,171,553.00	\$2,539,409.00
Expenses	(\$80,377,665.00)	(\$84,977,505.00)	(\$4,599,840.00)
<b>Estimated Ending Balances</b>	<b><u>\$27,589,618.80</u></b>	<b><u>\$24,529,477.54</u></b>	<b><u>(\$3,060,141.26)</u></b>

**EDUCATIONAL SERVICES**

The Educational Services division provides service and instructional leadership to local school districts, working in conjunction with regional and statewide consortia and agencies for the improvement of services to students. Educational staff also work 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 programs and services offered, educational programs receive additional grants and entitlements throughout the fiscal year. Listed below are some of the programs:

- **Accountability**
- **College and Career Readiness**
- **Comprehensive Health**
- **Continuous Improvement and Support**
- **Counseling Network**
- **Early Childhood**
- **Head Start San Joaquin**
- **History-Social Studies**
- **Language & Literacy**
- **Local Control Accountability Plan**
- **Mathematics**
- **Migrant Education**
- **State & Federal Programs**
- **STEM Programs**
- **Student Engagement & 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. In addition to the programs and services offered, educational programs receive additional grants and entitlements throughout the fiscal year.

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

Specialists from Mathematics, STEM, Language and Literacy, History-Social Science, and Continuous Improvement and Support all work together to create professional development programs which meet the individual needs and initiatives of each participating district.

	<b>2025-2026 Unaudited Beginning Balance</b>	<b>2025-2026 Estimated Revenues</b>	<b>2025-2026 Estimated Expenditures</b>	<b>2025-2026 Estimated Ending Balance</b>
<b><u>Educational Services - Team Budgets</u></b>				
Educational Services - Main	\$0.00	\$71,357.00	\$71,357.00	\$0.00
Educational Services - College & Career Readiness	\$0.00	\$37,735.00	\$37,735.00	\$0.00
Educational Services - Mathematics	\$0.00	\$1,248,961.00	\$1,248,961.00	\$0.00
Educational Services - Language & Literacy	\$0.00	\$1,833,706.00	\$1,833,706.00	\$0.00
Educational Services - School Support	\$590,631.08	\$72,000.00	\$51,266.00	\$611,365.08
Educational Services - State/Federal Programs	\$0.00	\$62,293.00	\$62,293.00	\$0.00
Educational Services - STEM	<u>\$0.00</u>	<u>\$1,093,038.00</u>	<u>\$1,093,038.00</u>	<u>\$0.00</u>
<b><u>Total Educational Services -Team Budgets</u></b>	<b><u>\$590,631.08</u></b>	<b><u>\$4,419,090.00</u></b>	<b><u>\$4,398,356.00</u></b>	<b><u>\$611,365.08</u></b>

## EDUCATION SERVICES continued...

### Head Start San Joaquin

San Joaquin County Office of Education (SJCOE) was funded in July 2015 by the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Head Start to provide Head Start and Early Head Start services in San Joaquin County. SJCOE provides Head Start and Early Head Start services to approximately 1,737 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 2025-26 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 \$4,157,734 annual budget which, as an individual program of Educational Services, is 1.22% 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, 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 SJCOE 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 the SJCOE and all districts except Stockton Unified and Lodi Unified. Central Payroll provides district-related payroll support and training for the school districts in San Joaquin County with special payroll assistant to the Direct Service School District. The Attendance/Workers' Compensation unit processes the attendance, workers' compensation claims, unemployment, and disability claims for SJCOE employees.

**ADMINISTRATION SERVICES continued...**

County Business Services is responsible for managing the financial operations of the organization. This includes budget & accounting services, maintaining accurate financial records, processing payments to vendors, salary & benefit projections, and handling the collection of revenue. The department ensures fiscal accountability, compliance with audit standards, and the timely management of financial transactions.

The 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, the SJCOE must assist our school districts with LCAP development and carry out the LCAP review, oversight, and approval responsibilities of the County Superintendent of Schools.

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

In accordance with Education Code Section 1281(b), a detailed list of all consultant contracts over \$25,000 has been included as part of the First Interim Financial Report. 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 2025-26 Adopted Budget to First Interim Financial Report are listed below:

<u>Fund</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 First Interim</u>
<b>Child Development Fund Transfer</b> The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actuals expenditures.	\$1,356,213.00	\$1,473,440.00
<b>General Fund Transfer to Child Development Fund 12</b> The General Fund maintains a subsidy to Early Childhood Education. All Child Development costs are maintained in the Child Development Fund 12. The final transfer is based on actual expenditures.	\$99,254.00	\$99,254.00

**ENDING BALANCE ANALYSIS**

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

<u>General Fund Ending Balances</u>	<u>Estimated Beginning Balance</u>	<u>Surplus/ Deficit</u>	<u>Estimated Ending Balance</u>
<b>Restricted</b>	\$67,871,457.93	(\$9,007,984.00)	\$58,863,473.93
<b>Unrestricted</b>	\$169,127,723.28	(\$34,645,088.00)	\$134,482,635.28
<b>Total General Fund Ending Balances</b>	<u>\$236,999,181.21</u>	<u>(\$43,653,072.00)</u>	<u>\$193,346,109.21</u>

**ENDING BALANCE ANALYSIS continued...**

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

The General Fund is summarized below:

<b>General Fund Fund 01 &amp; Fund 02</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
<b>Beginning Balance</b>	<b>\$223,015,831.00</b>	<b>\$236,999,181.21</b>	<b>\$13,983,350.21</b>
<b>Revenue</b>	<b>\$293,609,721.00</b>	<b>\$298,192,371.00</b>	<b>\$4,582,650.00</b>
<b>Expenses</b>	<b>(\$319,080,720.00)</b>	<b>(\$341,845,443.00)</b>	<b>(\$22,764,723.00)</b>
<b>Ending Balance</b>	<b><u>\$197,544,832.00</u></b>	<b><u>\$193,346,109.21</u></b>	<b><u>(\$4,198,722.79)</u></b>

**OTHER FUNDS**

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

**TEACHERS COLLEGE OF SAN JOAQUIN FUND 02**

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

<b>Teachers College of San Joaquin Fund 02</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$4,551,974.47	\$5,058,442.87	\$506,468.40
Revenue	\$11,021,131.00	\$12,294,356.00	\$1,273,225.00
Expenses	(\$10,486,242.00)	(\$12,530,120.00)	(\$2,043,878.00)
<b>Ending Balance</b>	<b><u>\$5,086,863.47</u></b>	<b><u>\$4,822,678.87</u></b>	<b><u>(\$264,184.60)</u></b>

**CHARTER SCHOOLS SPECIAL REVENUE FUND 09**

- [Venture Academy Family of Schools \(VAFS\)](#)
- [one.Charter Academies](#)

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

Venture Academy Family of Schools offers parents a voluntary public education option for their children from transitional kindergarten through 12th grade, providing diverse learning environments. For students in grades 7-12, a wide array of specialized academies is available to choose, each providing a focus to connect to students' individual interests and learning styles. The high school offers nine different Career & Technical Education pathways that include student leadership and competitive opportunities, college preparation courses, several competitive sports each season, and extracurricular activities such as leadership, mock trial, an engineering academic team, and a high adventure ropes course.

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

The one Charter Academies in Stockton offer a non-traditional educational experience for high-potential students in grades K-12, encouraging exploration through diverse learning environments. Their academies include options for grades K-6, a 7-12 Visual and Performing Arts focus, an 11-12 Career Readiness Academy, and a Come Back Kids Academy designed to help students earn their high school diploma. Additionally, the San Joaquin Building Futures Academy provides a 9-12 academic program for a high school diploma. Career Readiness Academy is a partnership program that helps San Joaquin County Office of Education high school students transition successfully to adult life through job shadowing and apprenticeship opportunities.

A summary of the two charters is listed below:

<b>Charter Schools Special Reserve Fund 09</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$13,761,354.00	\$19,284,150.95	\$5,522,796.95
Revenue	\$59,041,295.00	\$59,598,381.00	\$557,086.00
Expenses	<u>(\$63,408,580.00)</u>	<u>(\$69,098,103.00)</u>	<u>(\$5,689,523.00)</u>
<b>Ending Balance</b>	<b><u>\$9,394,069.00</u></b>	<b><u>\$9,784,428.95</u></b>	<b><u>\$390,359.95</u></b>

**SPECIAL EDUCATION PASS-THROUGH FUND 10**

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

<b>Special Education Pass-Through Fund 10</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$76,913,749.00	\$76,913,969.00	\$220.00
Expenses	<u>(\$76,913,749.00)</u>	<u>(\$76,913,969.00)</u>	<u>(\$220.00)</u>
<b>Ending Balance</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>

**ADULTS IN CORRECTIONS FUND 11**

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

<b>Adults in Corrections Fund 11</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$0.00	\$15,778.14	\$15,778.14
Revenue	\$781,091.00	\$822,303.00	\$41,212.00
Expenses	<u>(\$781,091.00)</u>	<u>(\$822,303.00)</u>	<u>(\$41,212.00)</u>
<b>Ending Balance</b>	<b><u>\$0.00</u></b>	<b><u>\$15,778.14</u></b>	<b><u>\$15,778.14</u></b>

**ENDING BALANCE ANALYSIS continued...**

**CHILD DEVELOPMENT FUND 12**

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

<b>Child Development Fund 12</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$4,943,717.00	\$6,238,575.66	\$1,294,858.66
Revenue	\$73,274,577.00	\$75,761,179.00	\$2,486,602.00
Expenses	<u>(\$73,291,544.00)</u>	<u>(\$76,197,619.00)</u>	<u>(\$2,906,075.00)</u>
<b>Ending Balance</b>	<b><u>\$4,926,750.00</u></b>	<b><u>\$5,802,135.66</u></b>	<b><u>\$875,385.66</u></b>

**COUNTY SCHOOL FACILITIES FUND 35**

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

<b>County Schools Facilities Fund 35</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$1,013,843.00	\$1,442,562.22	\$428,719.22
Revenue	\$67,467.00	\$67,467.00	\$0.00
Expenses	<u>(\$619,529.00)</u>	<u>(\$796,495.00)</u>	<u>(\$176,966.00)</u>
<b>Ending Balance</b>	<b><u>\$461,781.00</u></b>	<b><u>\$713,534.22</u></b>	<b><u>\$251,753.22</u></b>

**SPECIAL INSURANCE FUND 67**

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

**SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES**

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

<b>Property &amp; Liability Insurance Reserves Fund 67</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$644,699.40	\$743,115.16	\$98,415.76
Revenue	\$18,836.00	\$18,836.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Ending Balance</b>	<b><u>\$663,535.40</u></b>	<b><u>\$761,951.16</u></b>	<b><u>\$98,415.76</u></b>

**ENDING BALANCE ANALYSIS continued...**

**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 2025-26 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.

<b>Special Insurance Fund - Retiree Benefit Reserves</b>			
<b>Fund 67</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$6,189,883.16	\$5,729,108.75	(\$460,774.41)
Revenue	\$4,695,231.00	\$4,695,231.00	\$0.00
Expenses	(\$2,285,069.00)	(\$2,710,536.00)	(\$425,467.00)
<b>Ending Balance</b>	<b><u>\$8,600,045.16</u></b>	<b><u>\$7,713,803.75</u></b>	<b><u>(\$886,241.41)</u></b>

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

<b>Combined Totals Fund 67</b>			
	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$6,834,582.56	\$6,472,223.91	(\$362,358.65)
Revenue	\$4,714,067.00	\$4,714,067.00	\$0.00
Expenses	(\$2,285,069.00)	(\$2,710,536.00)	(\$425,467.00)
<b>Ending Balance</b>	<b><u>\$9,263,580.56</u></b>	<b><u>\$8,475,754.91</u></b>	<b><u>(\$787,825.65)</u></b>

**RETIREE TRUST FUND 71 ~ RETIREE BENEFIT TRUST**

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

<b>Retiree Benefit Trust Fund Fund 71</b>			
	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>	<b>Difference</b>
Beginning Balance	\$15,178,502.60	\$16,539,926.96	\$1,361,424.36
Revenue	\$1,500,000.00	\$1,500,000.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Ending Balance</b>	<b><u>\$16,678,502.60</u></b>	<b><u>\$18,039,926.96</u></b>	<b><u>\$1,361,424.36</u></b>

**ALL FUNDS HISTORY**

Illustrated below is the summary of all funds for 2023-24 Audited Actuals through 2025-26 First Interim.

<b>All Funds</b>	<b>2023-2024 Audited Actuals</b>	<b>2024-2025 Unaudited Actuals</b>	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 First Interim</b>
Beginning Balance	\$226,678,886.29	\$259,994,199.81	\$264,747,826.81	\$286,992,399.05
Revenue	\$439,502,288.14	\$458,244,134.80	\$509,901,967.00	\$517,569,737.00
<b>Total Resources</b>	<b><u>\$666,181,174.43</u></b>	<b><u>\$718,238,334.61</u></b>	<b><u>\$774,649,793.81</u></b>	<b><u>\$804,562,136.05</u></b>
Expenses	(\$406,186,974.62)	(\$431,245,935.56)	(\$536,380,282.00)	(\$568,384,468.00)
<b>Ending Balance</b>	<b><u>\$259,994,199.81</u></b>	<b><u>\$286,992,399.05</u></b>	<b><u>\$238,269,511.81</u></b>	<b><u>\$236,177,668.05</u></b>
<b>Total Expenditures &amp; Ending Balance</b>	<b><u>\$666,181,174.43</u></b>	<b><u>\$718,238,334.61</u></b>	<b><u>\$774,649,793.81</u></b>	<b><u>\$804,562,136.05</u></b>

**ENDING BALANCE ANALYSIS  
2025-2026 FIRST INTERIM  
FINANCIAL REPORT**

Line #	Description	Column A	Column B	Column C	Column D	Column E
		Audited Actuals Balance 6/30/2024	Unaudited Actuals Surplus or Deficit	Unaudited Actuals Balance 6/30/2025	Estimated Surplus or Deficit	Estimated Balance Budget 6/30/2026
1	Court/Community Schools Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Special Education County Program & Reserves	\$823,328.75	\$14,146.76	\$837,475.51	\$27,760.00	\$865,235.51
3	Sp Ed & SELPA Restricted Grants/Programs	\$20,907,398.29	\$1,999,177.32	\$22,906,575.61	(\$257,237.00)	\$22,649,338.61
4	ROC/P District & COE Programs (Line 7 until 2015)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Other Restricted Programs	\$33,306,304.14	\$5,970,851.80	\$39,277,155.94	(\$8,500,333.00)	\$30,776,822.94
6	<b>SUBTOTAL RESTRICTED PROGRAMS</b>	<b>\$55,037,031.18</b>	<b>\$7,984,175.88</b>	<b>\$63,021,207.06</b>	<b>(\$8,729,810.00)</b>	<b>\$54,291,397.06</b>
7	Designated Unrestricted Programs	\$124,162,666.88	\$14,826,314.95	\$138,988,981.83	(\$44,690,299.00)	\$94,298,682.83
8	Court/Community Schools Unrestricted Lottery	\$115,148.87	\$48,798.70	\$163,947.57	(\$24,935.00)	\$139,012.57
9	Special Education Unrestricted Lottery	\$319,549.64	\$44,032.55	\$363,582.19	(\$3,844.00)	\$359,738.19
10	CTE Unrestricted Lottery	\$106,730.48	(\$3,488.77)	\$103,241.71	(\$2,441.00)	\$100,800.71
11	Lottery - Technology Support	\$154,274.62	\$45,898.06	\$200,172.68	\$0.00	\$200,172.68
12	Revolving, Petty Cash	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00
13	Designated Economic Uncertainties	\$4,612,009.00	(\$6,448.00)	\$4,605,561.00	\$1,980,746.00	\$6,586,307.00
14	Unrestricted Reserves	\$20,135,832.53	\$4,328,211.77	\$24,464,044.30	\$8,053,275.00	\$32,517,319.30
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	<b>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES</b>	<b>\$149,636,212.02</b>	<b>\$19,283,319.26</b>	<b>\$168,919,531.28</b>	<b>(\$34,687,498.00)</b>	<b>\$134,232,033.28</b>
19	<b>TOTAL GENERAL FUND (CDE SACS Financial Reports)</b>	<b>\$204,673,243.20</b>	<b>\$27,267,495.14</b>	<b>\$231,940,738.34</b>	<b>(\$43,417,308.00)</b>	<b>\$188,523,430.34</b>

<b>TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)</b>						
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	\$4,542,079.53	\$308,171.34	\$4,850,250.87	(\$278,174.00)	\$4,572,076.87
21	TCSJ - Fund 02 - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	\$189,085.94	\$19,106.06	\$208,192.00	\$42,410.00	\$250,602.00
22	<b>TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)</b>	<b>\$4,731,165.47</b>	<b>\$327,277.40</b>	<b>\$5,058,442.87</b>	<b>(\$235,764.00)</b>	<b>\$4,822,678.87</b>

23	<b>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</b>	<b>\$59,579,110.71</b>	<b>\$8,292,347.22</b>	<b>\$67,871,457.93</b>	<b>(\$9,007,984.00)</b>	<b>\$58,863,473.93</b>
24	<b>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES FUND 01 + FUND 02</b>	<b>\$149,825,297.96</b>	<b>\$19,302,425.32</b>	<b>\$169,127,723.28</b>	<b>(\$34,645,088.00)</b>	<b>\$134,482,635.28</b>
25	<b>TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)</b>	<b>\$209,404,408.67</b>	<b>\$27,594,772.54</b>	<b>\$236,999,181.21</b>	<b>(\$43,653,072.00)</b>	<b>\$193,346,109.21</b>

<b>OTHER FUNDS</b>						
26	Charter Fund (Fund 09)	\$23,919,043.40	(\$4,634,892.45)	\$19,284,150.95	(\$9,499,722.00)	\$9,784,428.95
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	\$15,778.14	\$15,778.14	\$0.00	\$15,778.14
29	Child Development Fund (Fund 12)	\$5,094,672.16	\$1,143,903.50	\$6,238,575.66	(\$436,440.00)	\$5,802,135.66
30	County School Facilities (Fund 35)	\$2,085,930.42	(\$643,368.20)	\$1,442,562.22	(\$729,028.00)	\$713,534.22
31	Special Insurance Fund (Fund 67)	\$4,811,642.56	\$1,660,581.35	\$6,472,223.91	\$2,003,531.00	\$8,475,754.91
32	Retiree Benefit Trust Fund (Fund 71)	\$14,678,502.60	\$1,861,424.36	\$16,539,926.96	\$1,500,000.00	\$18,039,926.96

33	<b>TOTAL ALL FUNDS</b>	<b>\$259,994,199.81</b>	<b>\$26,998,199.24</b>	<b>\$286,992,399.05</b>	<b>(\$50,814,731.00)</b>	<b>\$236,177,668.05</b>
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**ALL FUNDS REVENUE/EXPENDITURE SUMMARY  
2025-2026 FIRST INTERIM**

	<b><u>2025-2026</u></b> <b><u>Budget</u></b>	<b><u>2025-2026</u></b> <b><u>First Interim</u></b>
<b>Beginning Balance All Funds July 1st</b>	<b>\$264,747,826.81</b>	<b>\$286,992,399.05</b>
<b><u>REVENUES</u></b>		
General Fund 01	\$282,588,590.00	\$285,898,015.00
Teachers College of SJ Fund 02	\$11,021,131.00	\$12,294,356.00
Charter Fund 09	\$59,041,295.00	\$59,598,381.00
Special Education Pass Thru Fund 10	\$76,913,749.00	\$76,913,969.00
Adults In Corrections Fund 11	\$781,091.00	\$822,303.00
Child Development Fund 12	\$73,274,577.00	\$75,761,179.00
County School Facilities Fund 35	\$67,467.00	\$67,467.00
Special Insurance Fund 67	\$4,714,067.00	\$4,714,067.00
Retiree Benefit Trust Fund 71	\$1,500,000.00	\$1,500,000.00
<b>Subtotal All Funds Revenues</b>	<b>\$509,901,967.00</b>	<b>\$517,569,737.00</b>
<b>Total Beginning Balance and Revenue All Funds</b>	<b>\$774,649,793.81</b>	<b>\$804,562,136.05</b>
<b><u>EXPENDITURES</u></b>		
General Fund 01	\$308,594,478.00	\$329,315,323.00
Teachers College of SJ Fund 02	\$10,486,242.00	\$12,530,120.00
Charter Fund 09	\$63,408,580.00	\$69,098,103.00
Special Education Pass Thru Fund 10	\$76,913,749.00	\$76,913,969.00
Adults In Corrections Fund 11	\$781,091.00	\$822,303.00
Child Development Fund 12	\$73,291,544.00	\$76,197,619.00
County School Facilities Fund 35	\$619,529.00	\$796,495.00
Special Insurance Fund 67	\$2,285,069.00	\$2,710,536.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
<b>Subtotal All Funds Expenditures</b>	<b>\$536,380,282.00</b>	<b>\$568,384,468.00</b>
Estimated Ending Balance General Fund	\$192,457,966.20	\$188,523,430.34
Estimated Ending Balance All Other Funds	\$45,811,545.61	\$47,654,237.71
<b>Estimated Ending Balance All Funds June 30th</b>	<b>\$238,269,511.81</b>	<b>\$236,177,668.05</b>
<b>Total Expenditures and Estimated Ending Balance All Funds</b>	<b>\$774,649,793.81</b>	<b>\$804,562,136.05</b>

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$1,078,447.00	\$1,078,447.00	\$1,078,447.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$496,105.00	\$496,105.00	\$496,105.00	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$59,201,597.00	\$59,201,597.00	\$0.00	\$59,201,597.00	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	\$10,000.00	\$10,000.00	\$35,414,726.00	-\$35,404,726.00	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	\$11,576,127.00	-\$11,576,127.00	2
8	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$588,473.38	\$27,760.00	\$616,233.38	\$0.00	\$616,233.38	2
9	Special Education - Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$1,520,484.00	-\$1,520,484.00	2
10	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$1,004,795.00	-\$1,004,795.00	2
11	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$4,573,207.00	-\$4,573,207.00	2

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
12	Special Education - Maintenance and Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$2,137,340.00	-\$2,137,340.00	2
13	Special Education - Deferred Maintenance	6500	1710	\$0.00	-\$408,093.00	-\$408,093.00	\$0.00	-\$408,093.00	2
14	Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	\$0.00	\$0.00	\$0.00	\$293,325.00	-\$293,325.00	2
15	Special Education - Infants	6510	1040	\$0.00	\$320,643.00	\$320,643.00	\$320,643.00	\$0.00	2
<b>Total by Ending Balance Line</b>				\$837,475.51	\$60,726,459.00	\$61,563,934.51	\$60,698,699.00	\$865,235.51	2
16	Special Education - Preschool Local Entitlements	3310	1100	\$0.00	\$349,849.00	\$349,849.00	\$349,849.00	\$0.00	3
17	SELPA - Special Education Local Planning Area Federal Preschool Grant	3315	2100	\$0.00	\$51,740.00	\$51,740.00	\$51,740.00	\$0.00	3
18	SELPA - Special Education Local Planning Area Federal Preschool Grant Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00	3
19	Special Education - Federal Mental Health Average Daily Attendance (ADA) Allocation	3327	1329	\$0.00	\$64,107.00	\$64,107.00	\$64,107.00	\$0.00	3
20	SELPA - Special Education Local Planning Area Preschool Staff Development	3345	2120	\$0.00	\$3,978.00	\$3,978.00	\$3,978.00	\$0.00	3
21	Special Education - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00	3
22	Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting System FY 24/25	4203	1357	\$0.00	\$31,569.00	\$31,569.00	\$31,569.00	\$0.00	3

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23	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	\$14,793.00	\$14,793.00	\$14,793.00	\$0.00	3
24	Special Education - Educator Effectiveness	6266	1459	\$240,254.01	\$0.00	\$240,254.01	\$175,078.00	\$65,176.01	3
25	Special Education - Lottery Restricted	6300	1026	\$424,675.90	\$63,298.00	\$487,973.90	\$71,822.00	\$416,151.90	3
26	Special Education - Mental Health Services	6500	1327	\$0.00	\$2,351,316.00	\$2,351,316.00	\$2,351,316.00	\$0.00	3
27	Special Education - Districts DIS Contracted Services Board Certified Behavior Analyst (BCBA)	6500	1807	\$14,187.78	\$225,724.00	\$239,911.78	\$162,499.00	\$77,412.78	3
28	Special Education - Deaf and Hard of Hearing Teacher Contracted Services	6500	1808	\$0.00	\$158,239.00	\$158,239.00	\$157,176.00	\$1,063.00	3
29	SELPA - Special Education Local Planning Area Low Incidence Equipment/Supplies	6500	2010	\$2,273,718.16	\$1,204,193.00	\$3,477,911.16	\$1,382,462.00	\$2,095,449.16	3
30	SELPA - Special Education Local Planning Area Out of Home Care	6500	2030	\$5,538,704.65	\$1,399,606.00	\$6,938,310.65	\$1,167,848.00	\$5,770,462.65	3
31	SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	\$1,613,289.24	\$566,584.00	\$2,179,873.24	\$676,332.00	\$1,503,541.24	3
32	SELPA - Special Education Local Planning Area Program Specialist	6500	2070	\$1,803,316.46	\$843,877.00	\$2,647,193.46	\$888,304.00	\$1,758,889.46	3
33	SELPA - Special Education Local Planning Area Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3

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34	SELPA - Mental Health Part B IDEA Average Daily Attendance (ADA) Allocation	6500	2327	\$0.00	\$2,290,399.00	\$2,290,399.00	\$2,290,399.00	\$0.00	3
35	SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	\$314,225.90	\$621,955.00	\$936,180.90	\$598,896.00	\$337,284.90	3
36	SELPA - Special Education Local Planning Area Workability I	6520	2200	\$0.00	\$314,615.00	\$314,615.00	\$314,615.00	\$0.00	3
37	Special Education - State Mental Health	6546	1328	\$0.00	\$69,725.00	\$69,725.00	\$69,725.00	\$0.00	3
38	Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6546	3215	\$191,093.04	\$100,990.00	\$292,083.04	\$76,557.00	\$215,526.04	3
39	Special Education - Arts, Music, and Instructional Materials Discretionary Block Grant	6762	1385	\$396,176.00	\$0.00	\$396,176.00	\$0.00	\$396,176.00	3
40	Special Education - Proposition 28 Arts and Music in Schools	6770	1389	\$252,165.28	\$127,419.00	\$379,584.28	\$0.00	\$379,584.28	3
41	Special Education Ethnic Studies Block Grant	7810	1367	\$5,062.00	\$0.00	\$5,062.00	\$0.00	\$5,062.00	3
42	Special Education Operations	9010	1701	\$0.00	\$241,183.00	\$241,183.00	\$241,183.00	\$0.00	3
43	SELPA - Special Education Local Planning Area Inservice Administration Budget	9010	2160	\$17,786.56	\$45,993.00	\$63,779.56	\$45,993.00	\$17,786.56	3
44	SELPA - Special Education Local Planning Area 504 Training	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05	3

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45	SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers	9010	2166	\$32,497.68	\$23,100.00	\$55,597.68	\$23,100.00	\$32,497.68	3
46	SELPA - Special Education Local Planning Area - LHS Language Hearing Specialist - Winter Symposium	9010	2170	\$92,218.76	\$20,723.00	\$112,941.76	\$20,723.00	\$92,218.76	3
47	SELPA - Special Education Local Planning Area Autism Forum	9010	2175	\$5,756.26	\$4,627.00	\$10,383.26	\$4,627.00	\$5,756.26	3
48	SELPA - Special Education Local Planning Area JLSJC - Junior League of San Joaquin County Life Skills Training	9010	2207	\$3,717.38	\$3,717.00	\$7,434.38	\$3,717.00	\$3,717.38	3
49	SELPA-Pathways to Partnerships (P2P) MOU Alternative Dispute Resolution (ADR)	9010	2223	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	3
50	SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	\$9,675,888.50	\$250,000.00	\$9,925,888.50	\$462,148.00	\$9,463,740.50	3
51	SELPA- Special Education Local Planning Area We Can Work - Department of Rehabilitation (DOR)	9012	2208	\$0.00	\$376,320.00	\$376,320.00	\$376,320.00	\$0.00	3
<b>Total by Ending Balance Line</b>				\$22,906,575.61	\$11,983,026.00	\$34,889,601.61	\$12,240,263.00	\$22,649,338.61	3
52	COSP - County Operated Schools and Programs- Title I Part A Basic Grant	3010	3349	\$0.00	\$1,169,377.00	\$1,169,377.00	\$1,169,377.00	\$0.00	5
53	COSP - County Operated Schools and Programs- Title I Low Income/Neglected	3010	3351	\$0.00	\$55,295.00	\$55,295.00	\$55,295.00	\$0.00	5
54	COSP - County Operated Schools and Programs- Title I Part D Delinquent/Neglected	3025	3350	\$0.00	\$418,430.00	\$418,430.00	\$418,430.00	\$0.00	5
55	Migrant Education - Districts	3060	6035	\$0.00	\$0.00	\$0.00	\$42,640.00	-\$42,640.00	5

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56	Migrant Education - Administration	3060	6080	\$0.00	\$3,517,690.00	\$3,517,690.00	\$655,623.00	\$2,862,067.00	5
57	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$290,376.00	-\$290,376.00	5
58	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$114,728.00	-\$114,728.00	5
59	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$106,134.00	-\$106,134.00	5
60	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$202,983.00	-\$202,983.00	5
61	Migrant Education - Identification and Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$511,090.00	-\$511,090.00	5
62	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$104,316.00	-\$104,316.00	5
63	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$623,121.00	-\$623,121.00	5
64	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$5,692.00	-\$5,692.00	5
65	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$328,531.00	-\$328,531.00	5
66	Migrant Education - Lodi	3060	6094	\$0.00	\$0.00	\$0.00	\$327,119.00	-\$327,119.00	5

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67	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$11,775.00	-\$11,775.00	5
68	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$193,562.00	-\$193,562.00	5
69	Migrant Education - Districts	3061	6035	\$0.00	\$0.00	\$0.00	\$8,106.00	-\$8,106.00	5
70	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$640,044.00	\$640,044.00	\$26,561.00	\$613,483.00	5
71	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$174,118.00	-\$174,118.00	5
72	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$22,357.00	-\$22,357.00	5
73	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$16,260.00	-\$16,260.00	5
74	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$306,607.00	-\$306,607.00	5
75	Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$0.00	\$0.00	\$29,710.00	-\$29,710.00	5
76	Migrant Education - Summer School Lodi	3061	6094	\$0.00	\$0.00	\$0.00	\$31,181.00	-\$31,181.00	5
77	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$2,329.00	-\$2,329.00	5

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78	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$22,815.00	-\$22,815.00	5
79	COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	\$0.00	\$472,119.00	\$472,119.00	\$472,119.00	\$0.00	5
80	COE - County Office of Education - ESSA - Every Student Succeeds Act - Approval	3183	6390	\$0.00	\$152,027.00	\$152,027.00	\$152,027.00	\$0.00	5
81	COE - County Office of Education ESSA - Every Student Succeeds Act Development and Implementation	3183	6404	\$0.00	\$149,502.00	\$149,502.00	\$149,502.00	\$0.00	5
82	Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance	3310	3457	\$0.00	\$190,135.00	\$190,135.00	\$190,135.00	\$0.00	5
83	VAFS - Venture Academy Family of Schools - Special Education Local Planning	3310	3860	\$0.00	\$281,400.00	\$281,400.00	\$281,400.00	\$0.00	5
84	Title II Part A - Improving Teacher Quality	4035	6161	\$0.00	\$102,662.00	\$102,662.00	\$102,662.00	\$0.00	5
85	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
86	COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	\$0.00	\$98,444.00	\$98,444.00	\$98,444.00	\$0.00	5
87	COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	\$0.00	\$46,373.00	\$46,373.00	\$46,373.00	\$0.00	5
88	Title III ESSA - Every Student Succeeds Act Technical Assistance	4204	6116	\$0.00	\$110,523.00	\$110,523.00	\$110,523.00	\$0.00	5

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89	COSP - County Operated Schools and Programs - Child Nutrition Food Service	5310	3690	\$0.00	\$835,796.00	\$835,796.00	\$835,796.00	\$0.00	5
90	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
91	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	5
92	DOL 9 - Department of Labor - YouthBuild of San Joaquin	5810	6271	\$0.00	\$522,959.00	\$522,959.00	\$522,959.00	\$0.00	5
93	DOL 10 - Department of Labor - YouthBuild of San Joaquin	5810	6278	\$0.00	\$1,252,780.00	\$1,252,780.00	\$1,252,780.00	\$0.00	5
94	ASES - After School Education and Safety - Transitional	6010	6371	\$0.00	\$3,141,255.00	\$3,141,255.00	\$3,141,255.00	\$0.00	5
95	Student Support and Enrichment Block Grant	6018	3466	\$7,593,257.05	\$4,184,970.00	\$11,778,227.05	\$4,098,508.00	\$7,679,719.05	5
96	COSP - County Operated Schools Programs - Student Support & Professional Development Discretionary Block Grant (SSPDBG)	6019	3467	\$0.00	\$378,509.00	\$378,509.00	\$378,509.00	\$0.00	5
97	COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	\$234,108.90	\$0.00	\$234,108.90	\$234,109.00	-\$0.10	5
98	Court/Community Schools - Lottery Restricted	6300	3006	\$856,172.85	\$65,320.00	\$921,492.85	\$20,465.00	\$901,027.85	5
99	Adults In Corrections - Lottery Restricted Transfer	6300	4102	\$86,020.26	\$2,095.00	\$88,115.26	\$0.00	\$88,115.26	5

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100	Antibias Education Grant Program	6318	5092	\$93,918.45	\$0.00	\$93,918.45	\$93,919.00	-\$0.55	5
101	California Community Schools Partnership Program (CCSPP) Implementation Cohort 3	6332	6409	\$27,550.95	\$600,000.00	\$627,550.95	\$605,467.00	\$22,083.95	5
102	CCSPP - California Community Schools Partnership Program Coordination Grant 23-25	6333	6406	\$7,458.74	\$0.00	\$7,458.74	\$7,459.00	-\$0.26	5
103	California Community Schools Partnership Program CCSPP Coordination Grant 24-26	6333	6411	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00	5
104	DSP - Direct Support Professional Training	6355	4051	\$52,969.13	\$0.00	\$52,969.13	\$0.00	\$52,969.13	5
105	Community - CTE - Career Technical Education - Revenue	6371	4001	\$0.00	\$20,524.00	\$20,524.00	\$20,524.00	\$0.00	5
106	CTEIG - Career Technical Education Incentive Grant	6387	6595	\$0.00	\$10,103.00	\$10,103.00	\$10,103.00	\$0.00	5
107	Strong Workforce Program - Workforce Pathways Coordinator	6388	4400	\$0.00	\$140,000.00	\$140,000.00	\$140,000.00	\$0.00	5
108	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	\$0.00	\$1,149,631.00	\$1,149,631.00	\$1,149,631.00	\$0.00	5
109	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$0.00	\$1,667,846.00	\$1,667,846.00	\$1,667,846.00	\$0.00	5
110	Program Support	6500	5240	\$0.00	\$389,094.00	\$389,094.00	\$389,094.00	\$0.00	5

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111	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,045.00	\$51,045.00	\$51,045.00	\$0.00	5
112	Reversing Opioid Overdoses	6620	6311	\$194,305.00	\$0.00	\$194,305.00	\$98,356.00	\$95,949.00	5
113	TUPE - Tobacco Use Prevention Education - Healthy Kids	6650	6330	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	5
114	TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	\$0.00	\$42,824.00	\$42,824.00	\$42,824.00	\$0.00	5
115	TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	\$0.00	\$43,935.00	\$43,935.00	\$43,935.00	\$0.00	5
116	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$72,000.00	\$72,000.00	\$72,000.00	\$0.00	5
117	COSP - County Operated Schools Programs - Arts, Music, and Instructional Materials Discretionary Block Grant	6762	3285	\$655,240.00	\$0.00	\$655,240.00	\$655,240.00	\$0.00	5
118	COSP - County Operated Schools and Programs Proposition 28 - Arts and Music in Schools	6770	3289	\$195,977.81	\$209,489.00	\$405,466.81	\$209,489.00	\$195,977.81	5
119	California Regional Environmental Education CREEC 24/25	7135	7167	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	5
120	Youth Community Access Durham Ferry 2024/25	7135	7240	\$0.00	\$94,655.00	\$94,655.00	\$94,655.00	\$0.00	5
121	Classified School Employee Professional Development Block Grant	7311	5097	\$72,218.00	\$0.00	\$72,218.00	\$0.00	\$72,218.00	5

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122	Foster Youth Services	7366	3935	\$0.00	\$709,524.00	\$709,524.00	\$709,524.00	\$0.00	5
123	Equity Multiplier - Community	7399	3018	\$2,729,605.10	\$1,922,239.00	\$4,651,844.10	\$2,135,501.00	\$2,516,343.10	5
124	Equity Multiplier - Court	7399	3019	\$553,444.27	\$369,047.00	\$922,491.27	\$414,364.00	\$508,127.27	5
125	CSESAP - Classified School Employee Summer Assistance Program	7415	5212	\$0.00	\$258,608.00	\$258,608.00	\$258,608.00	\$0.00	5
126	Learning Recovery Emergency Block Grant (LREBG)	7435	3249	\$1,612,099.98	\$0.00	\$1,612,099.98	\$1,343,148.00	\$268,951.98	5
127	STRS - State Teachers Retirement System - On Behalf	7690	0099	\$0.00	\$2,718,040.00	\$2,718,040.00	\$2,718,040.00	\$0.00	5
128	COSP - County Operated Schools and Programs - Ethnic Studies Block Grant	7810	3445	\$10,110.34	\$0.00	\$10,110.34	\$0.00	\$10,110.34	5
129	COSP - County Operated Schools and Programs - Literacy Screenings Professional Development	7810	3487	\$5,250.00	\$0.00	\$5,250.00	\$0.00	\$5,250.00	5
130	e-Template Round 2	7810	5027	\$0.00	\$148,000.00	\$148,000.00	\$148,000.00	\$0.00	5
131	Workability I Database	7810	5030	\$0.00	\$333,483.00	\$333,483.00	\$333,483.00	\$0.00	5
132	LGBTQ+ Website - Lesbian, Gay, Bisexual, Queer, and Transgender or Questioning and Others Cultural Competency Professional Learning Platform	7810	5037	\$0.00	\$350,450.00	\$350,450.00	\$350,450.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
133	Professional Development and Learning Management System	7810	5038	\$0.00	\$115,097.00	\$115,097.00	\$115,097.00	\$0.00	5
134	State of California Oral Health	7810	5049	\$0.00	\$162,767.00	\$162,767.00	\$162,767.00	\$0.00	5
135	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5
136	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
137	GVCC - Greater Valley Conservation Corps - Forestry Corps	7810	5280	\$0.00	\$1,098,000.00	\$1,098,000.00	\$1,098,000.00	\$0.00	5
138	CMD - Corpsmember Development	7810	5288	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	5
139	CalRecycle - E-Waste	7810	5289	\$0.00	\$615,384.00	\$615,384.00	\$615,384.00	\$0.00	5
140	CalRecycle - Tire	7810	5290	\$0.00	\$384,615.00	\$384,615.00	\$384,615.00	\$0.00	5
141	CalRecycle - Oil	7810	5291	\$0.00	\$153,846.00	\$153,846.00	\$153,846.00	\$0.00	5
142	CalRecycle - BCRF Beverage Container Recycling Fund	7810	5292	\$0.00	\$1,128,944.00	\$1,128,944.00	\$1,128,944.00	\$0.00	5
143	Mathematics, Science and Computer Science Professional Learning Grant	7810	6053	\$1,984,929.24	\$28,989,833.00	\$30,974,762.24	\$30,974,762.00	\$0.24	5

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144	Proposition 68 - Carnegie SVRA Corral Hollow Creek Riparian Restoration	7810	6236	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	5
145	CalRecycle - E-Waste Carryover	7810	6251	\$0.00	\$188,134.00	\$188,134.00	\$188,134.00	\$0.00	5
146	CalRecycle - Tire Carryover	7810	6252	\$0.00	\$164,634.00	\$164,634.00	\$164,634.00	\$0.00	5
147	CalRecycle - Oil Carryover	7810	6253	\$0.00	\$40,160.00	\$40,160.00	\$40,160.00	\$0.00	5
148	CalRecycle- BCRF Beverage Container Recycling Fund Carryover	7810	6254	\$0.00	\$411,902.00	\$411,902.00	\$411,902.00	\$0.00	5
149	CalRecycle SB1013 (LCC1) - Local Conservation Corps	7810	6279	\$0.00	\$531,990.00	\$531,990.00	\$531,990.00	\$0.00	5
150	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	\$0.00	\$282,902.00	\$282,902.00	\$282,902.00	\$0.00	5
151	NBS -Nature-Based Solutions	7810	6285	\$0.00	\$2,740,452.00	\$2,740,452.00	\$2,740,452.00	\$0.00	5
152	MHSSA - Mental Health Student Services Act	7810	6359	\$0.00	\$1,993,583.00	\$1,993,583.00	\$1,993,583.00	\$0.00	5
153	Routine Maintenance and Repair Requirement	8150	5701	\$0.00	\$4,319,939.00	\$4,319,939.00	\$4,319,939.00	\$0.00	5
154	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	\$597,062.83	\$555,809.00	\$1,152,871.83	\$604,469.00	\$548,402.83	5

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155	COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	\$82,567.79	\$145,000.00	\$227,567.79	\$184,804.00	\$42,763.79	5
156	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	\$0.00	\$66,151.00	\$66,151.00	\$66,151.00	\$0.00	5
157	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependency Court	9010	3471	\$5,326.05	\$162,329.00	\$167,655.05	\$145,694.00	\$21,961.05	5
158	COSP - County Operated Schools and Programs - Workforce Development Career Hub- AB 109	9010	3485	\$0.00	\$984,431.00	\$984,431.00	\$984,431.00	\$0.00	5
159	Children and Youth Behavioral Health Initiative (CYBHI)	9010	3486	\$0.00	\$62,500.00	\$62,500.00	\$62,500.00	\$0.00	5
160	COSP - County Operated Schools and Programs - California Apprenticeship Initiative Grant	9010	3498	\$0.00	\$6,555.00	\$6,555.00	\$6,555.00	\$0.00	5
161	VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	\$283,433.74	\$180,300.00	\$463,733.74	\$222,300.00	\$241,433.74	5
162	HSA - Human Services Agency - Construction Technology GED - General Education Diploma	9010	4065	\$0.00	\$126,415.00	\$126,415.00	\$126,415.00	\$0.00	5
163	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$559,417.00	\$559,417.00	\$559,417.00	\$0.00	5
164	CTE - Career Technical Education - Expansion	9010	4212	\$260,597.68	\$36,729.00	\$297,326.68	\$60,730.00	\$236,596.68	5
165	CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program	9010	4214	\$0.00	\$100,170.00	\$100,170.00	\$100,170.00	\$0.00	5

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166	California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program	9010	4215	\$0.00	\$313,638.00	\$313,638.00	\$313,638.00	\$0.00	5
167	CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	\$0.00	\$84,636.00	\$84,636.00	\$84,636.00	\$0.00	5
168	PG&E - Pacific Gas and Electric AIF - Apprenticeship Innovation Funding	9010	4218	\$444.50	\$1,762,448.00	\$1,762,892.50	\$1,762,448.00	\$444.50	5
169	WE WILL! Apprenticeships Reaching Career Horizons (ARCH)	9010	4219	\$0.00	\$127,551.00	\$127,551.00	\$127,551.00	\$0.00	5
170	WE WILL! Healthcare and Education Workbase Learning Continuum	9010	4220	\$0.00	\$113,911.00	\$113,911.00	\$113,911.00	\$0.00	5
171	Go San Joaquin (GoSJ) Partnerships	9010	4221	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	5
172	WE WILL! Go San Joaquin (GoSJ)	9010	4222	\$0.00	\$110,070.00	\$110,070.00	\$110,070.00	\$0.00	5
173	CodeStack	9010	5025	\$3,849,122.23	\$10,281,654.00	\$14,130,776.23	\$11,318,754.00	\$2,812,022.23	5
174	Code Camp	9010	5056	\$0.00	\$517,286.00	\$517,286.00	\$517,286.00	\$0.00	5
175	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
176	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	\$12.12	\$0.00	\$12.12	\$0.00	\$12.12	5

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177	Canine Services Consortium	9010	5208	\$1,729.73	\$8,500.00	\$10,229.73	\$8,500.00	\$1,729.73	5
178	Granger YouthBuild Global	9010	5273	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	5
179	Miscellaneous Recycling Revenues	9010	5287	\$254,764.33	\$100,000.00	\$354,764.33	\$109,950.00	\$244,814.33	5
180	Classified School Employee Teacher Credentialing Program	9010	5318	\$16,795.58	\$71,981.00	\$88,776.58	\$71,981.00	\$16,795.58	5
181	Threat Assessment	9010	5723	\$3,685.16	\$23,000.00	\$26,685.16	\$23,000.00	\$3,685.16	5
182	Assessment Administration	9010	6069	\$244,438.31	\$0.00	\$244,438.31	\$20,228.00	\$224,210.31	5
183	English Learner Roadmap Power in Collaboration Across California (EPICC)	9010	6121	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	5
184	English Learner Roadmap Power in Collaboration Across California (EPICC) Round #2	9010	6122	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	5
185	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
186	North Central Valley STEM Center - Science, Technology, Engineering and Mathematics	9010	6168	\$1,597.35	\$0.00	\$1,597.35	\$0.00	\$1,597.35	5
187	Youth Workforce Program CalVolunteers	9010	6237	\$0.00	\$340,059.00	\$340,059.00	\$340,059.00	\$0.00	5

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188	GVCC - Greater Valley Conservation Corps Wellness Program	9010	6239	\$0.00	\$58,430.00	\$58,430.00	\$58,430.00	\$0.00	5
189	Parks California Career Pathways	9010	6245	\$0.00	\$104,352.00	\$104,352.00	\$104,352.00	\$0.00	5
190	PGIM - Prudential Global Investment Management	9010	6256	\$18,895.16	\$9,000.00	\$27,895.16	\$9,000.00	\$18,895.16	5
191	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$23,928.33	\$220,000.00	\$243,928.33	\$220,000.00	\$23,928.33	5
192	Walter S. Johnson Foundation	9010	6265	\$0.00	\$76,473.00	\$76,473.00	\$76,473.00	\$0.00	5
193	Natural Resources Fee For Services	9010	6268	\$1,582,025.67	\$1,950,000.00	\$3,532,025.67	\$2,068,223.00	\$1,463,802.67	5
194	MyPath	9010	6274	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	5
195	Sonora Fee for Service	9010	6276	\$207,171.27	\$200,000.00	\$407,171.27	\$188,972.00	\$218,199.27	5
196	YouthBuild Burlington Stores Network Engagement Impact and Innovation	9010	6277	\$0.00	\$6,321.00	\$6,321.00	\$6,321.00	\$0.00	5
197	CLCCF - California Local Conservation Corps Foundation Wood Product Workforce Training	9010	6287	\$0.00	\$182,359.00	\$182,359.00	\$182,359.00	\$0.00	5
198	College and Career	9010	6299	\$144,699.46	\$0.00	\$144,699.46	\$318.00	\$144,381.46	5

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199	GEO Lead	9010	6309	\$0.00	\$710,000.00	\$710,000.00	\$710,000.00	\$0.00	5
200	Multi-Payor Fee Schedule - Children & Youth Behavioral Health Initiative (CYBHI)	9010	6310	\$0.00	\$50,000.00	\$50,000.00	\$4,271.00	\$45,729.00	5
201	California Youth Behavioral Health Initiative (CYBHI)	9010	6312	\$0.00	\$1,556,610.00	\$1,556,610.00	\$1,556,610.00	\$0.00	5
202	JUUL/Altria Settlement	9010	6316	\$146,350.90	\$0.00	\$146,350.90	\$48,722.00	\$97,628.90	5
203	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
204	SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin	9010	6339	\$0.00	\$8,317.00	\$8,317.00	\$8,317.00	\$0.00	5
205	Behavioral Health Services - State	9010	6350	\$0.00	\$46,000.00	\$46,000.00	\$46,000.00	\$0.00	5
206	Contracted Nursing Services	9010	6352	\$718,311.01	\$191,255.00	\$909,566.01	\$268,443.00	\$641,123.01	5
207	Tulare County Office of Education SEL - Social Emotional Learning FNL - Friday Night Live	9010	6358	\$0.00	\$140,200.00	\$140,200.00	\$140,200.00	\$0.00	5
208	ELOP - Expanded Learning Opportunities Program Support Services	9010	6360	\$1,565,104.19	\$729,760.00	\$2,294,864.19	\$729,760.00	\$1,565,104.19	5
209	Continuous Improvement and Support	9010	6386	\$4,957,845.37	\$2,766,667.00	\$7,724,512.37	\$4,058,020.00	\$3,666,492.37	5

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210	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3	9010	6394	\$0.00	\$13,719.00	\$13,719.00	\$13,719.00	\$0.00	5
211	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3 Sub-grant	9010	6397	\$0.00	\$9,880.00	\$9,880.00	\$9,880.00	\$0.00	5
212	CCIL - California Coalition for Inclusive Learning	9010	6407	\$0.00	\$217,741.00	\$217,741.00	\$217,741.00	\$0.00	5
213	Medi-Cal Comprehensive Health	9010	6511	\$5,680,507.83	\$2,500,000.00	\$8,180,507.83	\$2,779,634.00	\$5,400,873.83	5
214	Student Events	9010	7135	\$0.00	\$428,083.00	\$428,083.00	\$428,083.00	\$0.00	5
215	CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	\$2,452.20	\$6,150.00	\$8,602.20	\$6,150.00	\$2,452.20	5
216	Women Together International Conference	9010	7138	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	5
217	Art Program Contracted Services	9010	7146	\$4,679.71	\$53,050.00	\$57,729.71	\$53,050.00	\$4,679.71	5
218	Stockton Art Grant (SAG)	9010	7148	\$5,099.95	\$5,100.00	\$10,199.95	\$10,200.00	-\$0.05	5
219	Strategic Arts Plan	9010	7149	\$4,144.32	\$0.00	\$4,144.32	\$0.00	\$4,144.32	5
220	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	\$0.00	\$34,500.00	\$34,500.00	\$34,500.00	\$0.00	5

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221	MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Science Advisory	9010	7160	\$107,886.87	\$350,000.00	\$457,886.87	\$457,887.00	-\$0.13	5
222	MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Professional Learning and Steering Committee	9010	7161	\$738,526.76	\$1,500,000.00	\$2,238,526.76	\$2,238,527.00	-\$0.24	5
223	MSCS - Mathematics, Science and Computer Science Local Support Team	9010	7162	\$0.00	\$194,256.00	\$194,256.00	\$194,256.00	\$0.00	5
224	DWAS - Dinner With a Scientist	9010	7181	\$1,432.32	\$5,400.00	\$6,832.32	\$5,400.00	\$1,432.32	5
225	California HQIM LRNG Partners ETW	9010	7191	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	5
226	ARTS in Parks	9010	7218	\$0.00	\$103,500.00	\$103,500.00	\$103,500.00	\$0.00	5
227	Artists in Schools	9010	7248	\$507,765.96	\$630,684.00	\$1,138,449.96	\$726,224.00	\$412,225.96	5
228	Music Services	9010	7270	\$6,087.02	\$3,825.00	\$9,912.02	\$4,386.00	\$5,526.02	5
229	Health / Physical Education	9010	7300	\$46,713.07	\$14,000.00	\$60,713.07	\$15,155.00	\$45,558.07	5
230	GRASP-IT Extra	9010	7317	\$162,513.65	\$0.00	\$162,513.65	\$14,980.00	\$147,533.65	5
231	COE - County Office of Education Foundation Administration	9010	7430	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5

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232	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
233	COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	\$0.00	\$6,900.00	\$6,900.00	\$6,900.00	\$0.00	5
234	COE - County Office of Education - Foundation Award Science Fair	9010	7434	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	5
235	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
236	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
237	COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	\$0.00	\$2,750.00	\$2,750.00	\$2,750.00	\$0.00	5
238	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
239	COE - County Office of Education - Foundation Award Pinnacle	9010	7472	\$0.00	\$7,400.00	\$7,400.00	\$7,400.00	\$0.00	5
240	COE - County Office of Education - Foundation Award STEM Science, Technology, Engineering and Mathematics Annual Girls Coding Collaboration	9010	7475	\$0.00	\$2,825.00	\$2,825.00	\$2,825.00	\$0.00	5
241	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
242	COE - County Office of Education - Foundation Award Esports	9010	7477	\$0.00	\$5,660.00	\$5,660.00	\$5,660.00	\$0.00	5

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243	Legal Services	9010	8000	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	5
244	AmeriCorps Carryover	9012	6269	\$0.00	\$206,617.00	\$206,617.00	\$206,617.00	\$0.00	5
245	AmeriCorps	9012	6289	\$0.00	\$270,635.00	\$270,635.00	\$270,635.00	\$0.00	5
246	Behavioral Health Services - Federal	9012	6351	\$0.00	\$842,130.00	\$842,130.00	\$842,130.00	\$0.00	5
247	ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education	9012	6396	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	5
248	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9012	7151	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00	\$0.00	5
249	NSF - National Science Foundation Story Quarter 2 Year 1 and 3	9012	7235	\$0.00	\$10,271.00	\$10,271.00	\$10,271.00	\$0.00	5
250	Redevelopment	9019	5800	\$0.00	\$441,003.00	\$441,003.00	\$441,003.00	\$0.00	5
<b>Total by Ending Balance Line</b>				\$39,277,155.94	\$108,281,347.00	\$147,558,502.94	\$116,781,680.00	\$30,776,822.94	5
251	Budget Stabilization	0000	0002	\$47,560,146.00	\$0.00	\$47,560,146.00	\$0.00	\$47,560,146.00	7
252	Special Education - One-Time Discretionary Funds	0000	1314	\$90,340.45	\$0.00	\$90,340.45	\$0.00	\$90,340.45	7
253	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

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
254	Special Education - Instructional Assistant Recruitment	0000	1804	\$40,812.63	\$0.00	\$40,812.63	\$0.00	\$40,812.63	7
255	Special Education - Teacher Sign-on Bonus	0000	1806	\$0.00	\$110,976.00	\$110,976.00	\$110,976.00	\$0.00	7
256	SELPA - Special Education Local Plan Area Workability Fundraising	0000	2206	\$1,428.69	\$2,095.00	\$3,523.69	\$2,095.00	\$1,428.69	7
257	COSP - County Operated Schools and Programs Fundraising	0000	3007	\$1,155.24	\$0.00	\$1,155.24	\$0.00	\$1,155.24	7
258	COSP - County Operated Schools and Programs - LCFE Local Control Funding Formula Implementation Materials and Supplies	0000	3527	\$271,334.02	\$109,527.00	\$380,861.02	\$109,527.00	\$271,334.02	7
259	VAFS - Venture Academy Family of Schools Special Projects	0000	3822	\$3,413,193.18	\$0.00	\$3,413,193.18	\$3,249,204.00	\$163,989.18	7
260	Apprenticeship	0000	4205	\$4,268,230.66	\$13,088,123.00	\$17,356,353.66	\$12,648,043.00	\$4,708,310.66	7
261	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$862,292.73	\$0.00	\$862,292.73	\$0.00	\$862,292.73	7
262	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$4,374,630.08	\$3,766,907.00	\$8,141,537.08	\$3,750,866.00	\$4,390,671.08	7
263	GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	\$0.00	\$32,681.00	\$32,681.00	\$32,681.00	\$0.00	7
264	GASB 87 - Governmental Accounting Standards Board Property Leases	0000	5035	\$0.00	\$2,048,729.00	\$2,048,729.00	\$2,048,729.00	\$0.00	7

**ENDING BALANCE ANALYSIS DETAIL  
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
265	Classified Employee Teacher of the Year Recognition	0000	5044	\$0.00	\$16,500.00	\$16,500.00	\$16,500.00	\$0.00	7
266	GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	\$0.00	\$38,817.00	\$38,817.00	\$38,817.00	\$0.00	7
267	Transworld Plant Development	0000	5067	\$126,604.26	\$184,000.00	\$310,604.26	\$273,765.00	\$36,839.26	7
268	WEC - Wentworth Educational Center - Solar Panels	0000	5068	\$611,973.90	\$23,876.00	\$635,849.90	\$198,383.00	\$437,466.90	7
269	Transition Budget	0000	5080	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	7
270	Student Programs & Services Special Needs	0000	5091	\$0.00	\$90,000.00	\$90,000.00	\$20,000.00	\$70,000.00	7
271	Special Education - Discretionary	0000	5096	\$0.00	\$270,000.00	\$270,000.00	\$270,000.00	\$0.00	7
272	Copying Services	0000	5110	\$898,506.86	\$0.00	\$898,506.86	-\$112,300.00	\$1,010,806.86	7
273	Venture Soccer Field	0000	5131	\$682,722.80	-\$454,430.00	\$228,292.80	\$228,293.00	-\$0.20	7
274	CodeStack Relocation	0000	5134	\$24,450,333.20	\$0.00	\$24,450,333.20	\$23,144,386.00	\$1,305,947.20	7
275	WEC - Wentworth Educational Center Building Expenses	0000	5140	\$11,902,760.34	\$9,000,000.00	\$20,902,760.34	\$9,000,000.00	\$11,902,760.34	7

**ENDING BALANCE ANALYSIS DETAIL  
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
276	3127 Transworld Property	0000	5142	\$900,927.54	\$9,000,000.00	\$9,900,927.54	\$9,000,000.00	\$900,927.54	7
277	3127 Transworld Security Deposits	0000	5143	\$97,302.07	\$0.00	\$97,302.07	\$0.00	\$97,302.07	7
278	Nelson Center Facilities - Building Expenses	0000	5150	\$315,554.98	\$1,500,000.00	\$1,815,554.98	\$397,000.00	\$1,418,554.98	7
279	Lycoming Building Expenses	0000	5154	\$0.00	\$100,103.00	\$100,103.00	\$100,103.00	\$0.00	7
280	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$634,674.50	\$0.00	\$634,674.50	\$0.00	\$634,674.50	7
281	Pre K Building	0000	5162	\$0.00	\$1,754,430.00	\$1,754,430.00	\$1,300,000.00	\$454,430.00	7
282	Sky Mountain Improvements	0000	5165	\$5,995,050.00	\$0.00	\$5,995,050.00	\$5,000,000.00	\$995,050.00	7
283	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$1,020,318.00	\$1,020,318.00	\$1,020,318.00	\$0.00	7
284	Sky Mountain Enhancement	0000	5173	\$0.00	\$181,220.00	\$181,220.00	\$181,220.00	\$0.00	7
285	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
286	Miscellaneous Building Expenses	0000	5186	\$6,009,485.38	-\$5,600,000.00	\$409,485.38	\$0.00	\$409,485.38	7

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
287	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$571,183.00	\$571,183.00	\$571,183.00	\$0.00	7
288	Mandated Costs	0000	5206	\$3,960,842.10	\$318,816.00	\$4,279,658.10	\$0.00	\$4,279,658.10	7
289	Business Special Needs	0000	5207	\$0.00	\$90,000.00	\$90,000.00	\$21,559.00	\$68,441.00	7
290	Unemployment	0000	5210	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	7
291	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	7
292	CSESAP - Classified School Employee Summer Assistance Program	0000	5212	\$0.00	\$26,805.00	\$26,805.00	\$26,805.00	\$0.00	7
293	Information Technology - Core Support	0000	5216	\$0.00	\$1,395,423.00	\$1,395,423.00	\$1,395,423.00	\$0.00	7
294	Information Technology - Communications/Security	0000	5217	\$0.00	\$1,049,349.00	\$1,049,349.00	\$1,049,349.00	\$0.00	7
295	Information Technology - Administration	0000	5218	\$0.00	\$437,753.00	\$437,753.00	\$437,753.00	\$0.00	7
296	Information Technology - Administration/Hardware	0000	5220	\$585.44	\$173,973.00	\$174,558.44	\$173,973.00	\$585.44	7
297	Information Technology - Administration/Technical	0000	5225	\$55,530.66	\$116,873.00	\$172,403.66	\$141,873.00	\$30,530.66	7

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
298	Information Technology - Administration/User Support	0000	5230	\$0.00	\$513,799.00	\$513,799.00	\$513,799.00	\$0.00	7
299	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	7
300	Vehicle Maintenance	0000	5702	\$924,957.82	\$0.00	\$924,957.82	\$545,921.00	\$379,036.82	7
301	Safety Conference	0000	5715	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	7
302	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
303	SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	\$0.00	\$245,000.00	\$245,000.00	\$91,700.00	\$153,300.00	7
304	FCCU2 Foundation Donation	0000	6002	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	7
305	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
306	e-Sports	0000	6054	\$0.00	\$35,981.00	\$35,981.00	\$35,981.00	\$0.00	7
307	Professional Learning & Support Special Needs	0000	6060	\$0.00	\$73,154.00	\$73,154.00	\$73,154.00	\$0.00	7
308	State Seal of Biliiteracy	0000	6126	\$0.00	\$28,224.00	\$28,224.00	\$28,224.00	\$0.00	7

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
309	Science Conference	0000	6144	\$38,182.83	\$2,500.00	\$40,682.83	\$2,500.00	\$38,182.83	7
310	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$29,334.40	\$2,005.00	\$31,339.40	\$0.00	\$31,339.40	7
311	Education Services - Main	0000	6800	\$0.00	\$71,357.00	\$71,357.00	\$71,357.00	\$0.00	7
312	Education Services - Science	0000	6810	\$0.00	\$1,093,038.00	\$1,093,038.00	\$1,093,038.00	\$0.00	7
313	Education Services - State/Federal Programs	0000	6820	\$0.00	\$62,293.00	\$62,293.00	\$62,293.00	\$0.00	7
314	Education Services - School Support	0000	6825	\$590,631.08	\$72,000.00	\$662,631.08	\$51,266.00	\$611,365.08	7
315	Education Services - Mathematics	0000	6845	\$0.00	\$1,248,961.00	\$1,248,961.00	\$1,248,961.00	\$0.00	7
316	Education Services - Multilingual	0000	6850	\$0.00	\$1,833,706.00	\$1,833,706.00	\$1,833,706.00	\$0.00	7
317	Education Services - College and Career Readiness	0000	6866	\$0.00	\$37,735.00	\$37,735.00	\$37,735.00	\$0.00	7
318	Fab Lab	0000	7109	\$0.00	\$759,815.00	\$759,815.00	\$759,815.00	\$0.00	7
319	Star Lab	0000	7110	\$49,149.50	\$20,000.00	\$69,149.50	\$1,823.00	\$67,326.50	7

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320	California State Elementary Spelling Bee	0000	7142	\$45,484.05	\$19,950.00	\$65,434.05	\$19,950.00	\$45,484.05	7
321	Color the Summer Art Camp	0000	7143	\$7,017.25	\$46,024.00	\$53,041.25	\$46,024.00	\$7,017.25	7
322	Student Events Pinnacle Event	0000	7144	\$0.00	\$5,865.00	\$5,865.00	\$5,865.00	\$0.00	7
323	Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	\$0.00	\$430,829.00	\$430,829.00	\$430,829.00	\$0.00	7
324	Sky Mountain Camp	0000	7204	\$1,379,653.39	\$2,344,804.00	\$3,724,457.39	\$3,335,291.00	\$389,166.39	7
325	Math Olympiad	0000	7214	\$5,494.78	\$9,375.00	\$14,869.78	\$9,375.00	\$5,494.78	7
326	Emergency Preparedness	0000	7350	\$0.00	\$28,546.00	\$28,546.00	\$28,546.00	\$0.00	7
327	MAA - Medi-Cal Administrative Agency General Administration	0000	7900	\$1,302,602.56	-\$225,318.00	\$1,077,284.56	\$0.00	\$1,077,284.56	7
328	COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency	0000	7901	\$619,424.83	\$0.00	\$619,424.83	\$0.00	\$619,424.83	7
329	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	\$1,421.75	\$0.00	\$1,421.75	\$0.00	\$1,421.75	7
330	Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	\$610,993.42	\$0.00	\$610,993.42	\$286,497.00	\$324,496.42	7

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331	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	\$53,090.56	\$0.00	\$53,090.56	\$10,174.00	\$42,916.56	7
332	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	\$0.00	\$225,318.00	\$225,318.00	\$225,318.00	\$0.00	7
333	SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10%	0000	7908	\$127,490.99	\$0.00	\$127,490.99	\$0.00	\$127,490.99	7
334	Court/Camps - Instructional Program	0240	3010	\$0.00	\$882,494.00	\$882,494.00	-\$95,189.00	\$977,683.00	7D
335	Community Schools - Instructional Program	0240	3020	\$3,276,089.18	\$16,935,505.00	\$20,211,594.18	\$11,708,945.00	\$8,502,649.18	7C
336	Community Schools - CTE - Career Technical Education	0240	3021	\$0.00	\$0.00	\$0.00	\$290,107.00	-\$290,107.00	7C
337	COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	\$0.00	\$133,350.00	\$133,350.00	\$57,664.00	\$75,686.00	7C
338	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$128,337.00	-\$128,337.00	7C
339	Community Schools - Probation Services	0240	3190	\$0.00	\$619,600.00	\$619,600.00	\$1,303,592.00	-\$683,992.00	7C
340	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$195,296.00	-\$195,296.00	7C
341	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$49,597.00	-\$49,597.00	7D

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342	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,493,484.00	-\$2,493,484.00	7C
343	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$446,508.00	-\$446,508.00	7D
344	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$205,057.00	-\$205,057.00	7C
345	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$45,013.00	-\$45,013.00	7D
346	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$192,044.00	-\$192,044.00	\$0.00	-\$192,044.00	7C
347	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$14,408.00	-\$14,408.00	7C
348	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$5,404.00	-\$5,404.00	7D
349	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,315,499.00	-\$1,315,499.00	7C
350	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$151,892.00	-\$151,892.00	7D
351	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$468,088.00	-\$468,088.00	7C
352	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$279,269.00	-\$279,269.00	7D

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353	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$495,629.00	-\$495,629.00	7B
354	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$0.00	\$0.00	\$1,981,519.00	-\$1,981,519.00	7C
355	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$35,000.00	\$35,000.00	\$149,875.00	-\$114,875.00	7B
356	PAR - Peer Assistance Review - Administration	0271	5004	\$8,975.22	\$0.00	\$8,975.22	\$0.00	\$8,975.22	7A
357	Williams Case Settlement	0385	7285	\$37,893.04	\$122,993.00	\$160,886.04	\$160,886.00	\$0.04	7A
358	Special Education - Deferred Maintenance	0620	1711	\$1,265,787.08	\$253,964.00	\$1,519,751.08	\$1,485,292.00	\$34,459.08	7A
359	Special Education - Deferred Maintenance Technology	0620	1712	\$66,408.50	\$282,579.00	\$348,987.50	\$337,385.00	\$11,602.50	7A
360	COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	\$2,384,397.03	-\$608,374.00	\$1,776,023.03	\$441,651.00	\$1,334,372.03	7A
361	COSP - County Operated Schools and Programs Deferred Maintenance - Technology	0620	3712	\$166,248.92	\$915,106.00	\$1,081,354.92	\$1,052,273.00	\$29,081.92	7A
362	General Fund - Deferred Maintenance	0620	5711	\$6,673,343.20	-\$617,038.00	\$6,056,305.20	\$814,634.00	\$5,241,671.20	7A
363	General Fund - Deferred Maintenance Technology	0620	5712	\$272,259.24	\$1,432,787.00	\$1,705,046.24	\$1,657,448.00	\$47,598.24	7A

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364	Special Education - Transportation	0724	1650	\$0.00	\$9,732,652.00	\$9,732,652.00	\$9,732,652.00	\$0.00	7
<b>Total by Ending Balance Line</b>				\$138,988,981.83	\$79,587,827.00	\$218,576,808.83	\$124,278,126.00	\$94,298,682.83	7
365	COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	\$163,947.57	\$85,683.00	\$249,630.57	\$110,618.00	\$139,012.57	8
<b>Total by Ending Balance Line</b>				\$163,947.57	\$85,683.00	\$249,630.57	\$110,618.00	\$139,012.57	8
366	Special Education - Lottery Unrestricted	1100	1025	\$363,582.19	\$79,802.00	\$443,384.19	\$83,646.00	\$359,738.19	9
<b>Total by Ending Balance Line</b>				\$363,582.19	\$79,802.00	\$443,384.19	\$83,646.00	\$359,738.19	9
367	ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs	1100	4025	\$44,826.52	\$0.00	\$44,826.52	\$5,169.00	\$39,657.52	10
368	Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	\$58,415.19	\$2,728.00	\$61,143.19	\$0.00	\$61,143.19	10
<b>Total by Ending Balance Line</b>				\$103,241.71	\$2,728.00	\$105,969.71	\$5,169.00	\$100,800.71	10
369	Lottery Unrestricted - Technology Support	1100	5005	\$200,172.68	\$168,212.00	\$368,384.68	\$168,212.00	\$200,172.68	11
<b>Total by Ending Balance Line</b>				\$200,172.68	\$168,212.00	\$368,384.68	\$168,212.00	\$200,172.68	11
370	Revolving Cash	0000	0000	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	12
<b>Total by Ending Balance Line</b>				\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	12

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
371	Economic Uncertainties	0000	0000	\$4,605,561.00	\$1,980,746.00	\$6,586,307.00	\$0.00	\$6,586,307.00	13
<i>Total by Ending Balance Line</i>				\$4,605,561.00	\$1,980,746.00	\$6,586,307.00	\$0.00	\$6,586,307.00	13
372	Revolving Cash	0000	0000	-\$30,000.00	\$0.00	-\$30,000.00	\$0.00	-\$30,000.00	14
373	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$28,900,097.00	\$28,900,097.00	\$0.00	\$28,900,097.00	14
374	Economic Uncertainties	0000	0000	-\$4,605,561.00	-\$1,980,746.00	-\$6,586,307.00	\$0.00	-\$6,586,307.00	14
375	Salaries and Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$19,344,653.00	\$19,344,653.00	\$19,344,653.00	\$0.00	14
376	Miscellaneous Revenue	0000	5001	\$29,417,262.78	-\$44,888,312.00	-\$15,471,049.22	\$1,503,500.00	-\$16,974,549.22	14
377	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$6,320,051.00	\$6,320,051.00	\$0.00	\$6,320,051.00	14
378	California School Employees Association- (CSEA) Juneteenth Retro	0000	5006	\$0.00	\$7,087.00	\$7,087.00	\$7,087.00	\$0.00	14
379	Superintendent and Board	0000	5010	\$0.00	\$345,749.00	\$345,749.00	\$345,749.00	\$0.00	14
380	School District Organization	0000	5040	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	14
381	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
382	Tuition Reimbursement Program	0000	5042	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	14
383	Leadership Training	0000	5059	\$0.00	\$810,121.00	\$810,121.00	\$810,121.00	\$0.00	14
384	Research and Grant Development	0000	5060	\$0.00	\$433,627.00	\$433,627.00	\$433,627.00	\$0.00	14
385	Early Literacy Community of Practice	0000	5061	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00	14
386	SJCOE - San Joaquin County Office of Education Wellness Day	0000	5063	\$0.00	\$8,500.00	\$8,500.00	\$8,500.00	\$0.00	14
387	Administrative Services	0000	5071	\$0.00	\$266,986.00	\$266,986.00	\$266,986.00	\$0.00	14
388	Equity Training	0000	5093	\$0.00	\$764,896.00	\$764,896.00	\$764,896.00	\$0.00	14
389	Student Administrative Support Services	0000	5095	\$0.00	\$220,594.00	\$220,594.00	\$220,594.00	\$0.00	14
390	Georgetown Operations Budget	0000	5132	\$0.00	\$142,830.00	\$142,830.00	\$0.00	\$142,830.00	14
391	Fremont Street Operations	0000	5133	\$0.00	\$134,312.00	\$134,312.00	\$0.00	\$134,312.00	14
392	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$1,049,142.00	\$1,049,142.00	\$1,049,142.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL  
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393	3127 Transworld Operations Budget	0000	5148	\$0.00	\$2,221,809.00	\$2,221,809.00	\$1,089,040.00	\$1,132,769.00	14
394	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$780,832.00	\$780,832.00	\$780,832.00	\$0.00	14
395	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	\$0.00	\$679,397.00	\$679,397.00	\$679,397.00	\$0.00	14
396	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	\$0.00	\$698,404.00	\$698,404.00	\$0.00	\$698,404.00	14
397	Excel Operations Expenses	0000	5184	\$0.00	\$729,096.00	\$729,096.00	\$16,200.00	\$712,896.00	14
398	CTEC - Career and Technical Education Center Operations Budget	0000	5185	\$0.00	\$589,922.00	\$589,922.00	\$589,922.00	\$0.00	14
399	Venture II - Operations Budget	0000	5191	\$0.00	\$546,880.00	\$546,880.00	\$23,000.00	\$523,880.00	14
400	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
401	Business Services	0000	5200	\$0.00	\$1,014,486.00	\$1,014,486.00	\$1,014,486.00	\$0.00	14
402	Indirect	0000	5201	\$0.00	\$0.00	\$0.00	-\$18,460,732.00	\$18,460,732.00	14
403	Legal - COE - County Office of Education	0000	5203	\$0.00	\$450,000.00	\$450,000.00	\$450,000.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL  
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
404	Technology/Administration Budget	0000	5205	\$0.00	\$3,501,872.00	\$3,501,872.00	\$3,501,872.00	\$0.00	14
405	Personnel External Services	0000	5300	\$0.00	\$425,667.00	\$425,667.00	\$425,667.00	\$0.00	14
406	Credentialing Services	0000	5310	\$0.00	\$32,736.00	\$32,736.00	\$32,736.00	\$0.00	14
407	Fingerprinting	0000	5315	\$0.00	\$128,380.00	\$128,380.00	\$128,380.00	\$0.00	14
408	Recruitment and Retention	0000	5317	\$0.00	\$267,226.00	\$267,226.00	\$267,226.00	\$0.00	14
409	Teacher Recruitment	0000	5321	\$0.00	\$56,335.00	\$56,335.00	\$56,335.00	\$0.00	14
410	SJCOE - San Joaquin County Office of Education ID Badges	0000	5322	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	14
411	DEIA - Diversity, Equity, Inclusion and Access	0000	5401	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14
412	Strategic Plan - Instructional Leadership	0000	5402	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14
413	Strategic Plan - Workforce Development	0000	5403	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14
414	Strategic Plan - Employee Engagement	0000	5404	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
415	Strategic Plan - Exemplary Support and Services	0000	5405	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14
416	Maintenance and Operations	0000	5700	\$0.00	\$1,400,110.00	\$1,400,110.00	\$1,400,110.00	\$0.00	14
417	Routine Maintenance and Repair Requirement	0000	5701	\$0.00	-\$4,319,939.00	-\$4,319,939.00	-\$4,319,939.00	\$0.00	14
418	Postage	0000	5704	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	14
419	Property and Liability Losses	0000	5705	\$0.00	\$74,500.00	\$74,500.00	\$74,500.00	\$0.00	14
420	Deferred Maintenance	0000	5710	\$0.00	-\$600,137.00	-\$600,137.00	\$0.00	-\$600,137.00	14
421	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	14
422	Risk Management	0000	5720	\$0.00	\$71,065.00	\$71,065.00	\$71,065.00	\$0.00	14
423	Workers' Compensation	0000	5721	\$0.00	\$7,700.00	\$7,700.00	\$7,700.00	\$0.00	14
424	Curriculum Services	0000	6050	\$0.00	\$46,956.00	\$46,956.00	\$46,956.00	\$0.00	14
425	Early Childhood	0000	6220	\$0.00	\$24,254.00	\$24,254.00	\$24,254.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL  
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
426	Human Trafficking Youth Prevention Education (HTYPE)	0000	6361	\$0.00	\$262,119.00	\$262,119.00	\$262,119.00	\$0.00	14
427	Academic Decathlon	0000	7120	\$0.00	\$32,008.00	\$32,008.00	\$32,008.00	\$0.00	14
428	Spelling Bee	0000	7140	\$0.00	\$2,753.00	\$2,753.00	\$2,753.00	\$0.00	14
429	Administration Student Events Projects	0000	7141	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00	\$0.00	14
430	Science Fair	0000	7200	\$0.00	\$7,368.00	\$7,368.00	\$7,368.00	\$0.00	14
431	Science Olympiad	0000	7210	\$0.00	\$32,296.00	\$32,296.00	\$32,296.00	\$0.00	14
432	Countywide Music Coordination	0000	7260	\$0.00	\$174,484.00	\$174,484.00	\$174,484.00	\$0.00	14
433	Mock Trial	0000	7400	\$0.00	\$31,664.00	\$31,664.00	\$31,664.00	\$0.00	14
434	Public Information Officer	0000	7610	\$0.00	\$1,045,455.00	\$1,045,455.00	\$1,045,456.00	-\$1.00	14
435	San Joaquin State of Education Event	0000	7614	\$0.00	\$65,700.00	\$65,700.00	\$65,700.00	\$0.00	14
436	Governmental Relations, Charter Schools, and Community Partnerships	0000	7615	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	14

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
437	Early Education Support Division- EESD Unfunded	0000	7798	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	14
<b>Total by Ending Balance Line</b>				\$24,464,044.30	\$23,002,185.00	\$47,466,229.30	\$14,948,910.00	\$32,517,319.30	14
<b>Total by Fund</b>				\$231,940,738.34	\$285,898,015.00	\$517,838,753.34	\$329,315,323.00	\$188,523,430.34	14
438	TCSJ - Teachers College of San Joaquin - CDE - California Department of Education - Professional Development Videos 20-21 - Fund 02	7810	5984	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	20
439	Economic Uncertainties - Fund 02	9010	0000	\$0.00	-\$42,410.00	-\$42,410.00	\$0.00	-\$42,410.00	20
440	TCSJ - Teachers College of San Joaquin - We Will - Fund 02	9010	5973	\$0.00	\$174,609.00	\$174,609.00	\$174,609.00	\$0.00	20
441	TCSJ - Teachers College of San Joaquin - Teacher Residency Expansion Grant - Fund 02	9010	5980	\$0.00	\$1,995,869.00	\$1,995,869.00	\$1,995,869.00	\$0.00	20
442	TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02	9010	5982	\$0.00	\$13,629.00	\$13,629.00	\$13,629.00	\$0.00	20
443	TCSJ - Teachers College of San Joaquin - Alumni Outreach Fund 02	9010	6000	\$2,727.93	\$0.00	\$2,727.93	\$0.00	\$2,727.93	20
444	TCSJ - Teachers College of San Joaquin - Fund 02	9010	6006	\$4,847,522.94	\$9,726,921.00	\$14,574,443.94	\$9,962,685.00	\$4,611,758.94	20
<b>Total by Ending Balance Line</b>				\$4,850,250.87	\$12,168,618.00	\$17,018,868.87	\$12,446,792.00	\$4,572,076.87	20
445	Economic Uncertainties - Fund 02	0000	0000	\$208,192.00	\$42,410.00	\$250,602.00	\$0.00	\$250,602.00	21A

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
446	TCSJ - Teachers College of San Joaquin Teacher Residency Capacity Grant - Fund 02	0000	5976	\$0.00	\$83,328.00	\$83,328.00	\$83,328.00	\$0.00	21
<b>Total by Ending Balance Line</b>				<b>\$208,192.00</b>	<b>\$125,738.00</b>	<b>\$333,930.00</b>	<b>\$83,328.00</b>	<b>\$250,602.00</b>	<b>21</b>
<b>Total by Fund</b>				<b>\$5,058,442.87</b>	<b>\$12,294,356.00</b>	<b>\$17,352,798.87</b>	<b>\$12,530,120.00</b>	<b>\$4,822,678.87</b>	<b>21</b>
447	VAFS - Venture Academy Family of Schools - Sports Complex - Gym Operations - Fund 09	0000	3548	\$0.00	\$20,292.00	\$20,292.00	\$397,957.00	-\$377,665.00	26
448	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$7,920,152.86	\$23,262,236.00	\$31,182,388.86	\$26,039,893.00	\$5,142,495.86	26
449	VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09	0000	3802	\$0.00	\$25,000.00	\$25,000.00	\$120,846.00	-\$95,846.00	26
450	VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$481,654.00	-\$481,654.00	26
451	VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09	0000	3804	\$0.00	\$222,300.00	\$222,300.00	\$222,300.00	\$0.00	26
452	VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09	0000	7906	\$45,624.55	\$0.00	\$45,624.55	\$3,728.00	\$41,896.55	26
453	one.Charter - Fund 09	0000	8100	\$5,986,186.51	\$17,927,270.00	\$23,913,456.51	\$21,543,348.00	\$2,370,108.51	26
454	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$4,550,833.00	\$4,550,833.00	\$4,550,833.00	\$0.00	26
455	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	\$490,293.02	\$347,981.00	\$838,274.02	\$378,482.00	\$459,792.02	26

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456	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	\$561,416.47	\$279,023.00	\$840,439.47	\$328,563.00	\$511,876.47	26
457	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	\$0.00	\$4,639,259.00	\$4,639,259.00	\$4,639,259.00	\$0.00	26
458	one.Charter - Education Protection Account - Fund 09	1400	8100	\$0.00	\$3,395,585.00	\$3,395,585.00	\$3,395,585.00	\$0.00	26
459	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	\$0.00	\$451,678.00	\$451,678.00	\$451,678.00	\$0.00	26
460	one.Charter - ESSA - Every Student Succeed Act - CSI Comprehensive Support and Improvement - Fund 09	3182	8118	\$0.00	\$472,119.00	\$472,119.00	\$472,119.00	\$0.00	26
461	one.Charter Bipartisan Safer Communities Act - Stronger Connections Grant - Fund 09	4129	8134	\$0.00	\$197,846.00	\$197,846.00	\$197,846.00	\$0.00	26
462	VAFS - Venture Academy Family of Schools - Student Support and Professional Development Discretionary Block Grant (SSPDBG) - Fund 09	6019	3883	\$0.00	\$569,107.00	\$569,107.00	\$569,107.00	\$0.00	26
463	one.Charter Student Support and Professional Development Discretionary Block Grant (SSPDBG) - Fund 09	6019	8136	\$0.00	\$467,850.00	\$467,850.00	\$467,850.00	\$0.00	26
464	VAFS - Venture Academy Family of Schools - Universal Pre-Kindergarten Planning & Implementation Grant (UPK Grant) - Fund 09	6053	3887	\$0.00	\$32,578.00	\$32,578.00	\$32,578.00	\$0.00	26
465	one.Charter Literacy Coaches and Reading Specialist - Fund 09	6211	8133	\$447,757.35	\$0.00	\$447,757.35	\$330,545.00	\$117,212.35	26
466	VAFS - Venture Academy Family of Schools - Educator Effectiveness - Fund 09	6266	3858	\$43,963.83	\$0.00	\$43,963.83	\$43,964.00	-\$0.17	26

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467	VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09	6300	3847	\$262,518.87	\$138,633.00	\$401,151.87	\$155,961.00	\$245,190.87	26
468	one.Charter - Lottery Restricted - Fund 09	6300	8106	\$346,432.90	\$112,383.00	\$458,815.90	\$141,059.00	\$317,756.90	26
469	VAFS - Venture Academy Family of Schools Career Technical Education Inventive Grant (CTEIG) - Fund 09	6387	3886	\$0.00	\$221,833.00	\$221,833.00	\$221,833.00	\$0.00	26
470	VAFS - Venture Academy Family of Schools Mental Health Services - Fund 09	6546	3816	\$130,486.39	\$153,637.00	\$284,123.39	\$284,123.00	\$0.39	26
471	one.Charter - Mental Health Related Services - Fund 09	6546	8135	\$106,756.66	\$124,009.00	\$230,765.66	\$85,762.00	\$145,003.66	26
472	VAFS - Venture Academy Family of Schools Arts, Music and Instructional Materials Discretionary Block Grant - Fund 09	6762	3881	\$598,493.78	\$0.00	\$598,493.78	\$598,494.00	-\$0.22	26
473	one.Charter Arts, Music and Instructional Materials Block Grant - Fund 09	6762	8131	\$443,823.53	\$0.00	\$443,823.53	\$443,823.00	\$0.53	26
474	VAFS - Venture Academy Family of Schools Proposition 28- Arts and Music in Schools - Fund 09	6770	3889	\$418,010.24	\$298,805.00	\$716,815.24	\$361,311.00	\$355,504.24	26
475	one.Charter Prop 28 Arts and Music in Schools - Fund 09	6770	8189	\$201,996.38	\$264,624.00	\$466,620.38	\$264,624.00	\$201,996.38	26
476	VAFS - Venture Academy Family of Schools - A-G Access / Success - Fund 09	7412	3879	\$63,637.12	\$0.00	\$63,637.12	\$63,637.00	\$0.12	26
477	VAFS - Venture Academy Family of Schools - A-G Learning Loss Mitigation - Fund 09	7413	3880	\$60,406.20	\$0.00	\$60,406.20	\$60,406.00	\$0.20	26

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478	one.Charter Learning Recovery Emergency Block Grant - Fund 09	7435	8132	\$1,132,046.47	\$0.00	\$1,132,046.47	\$301,287.00	\$830,759.47	26
479	STRS - State Teachers Retirement System On Behalf - Fund 09	7690	0099	\$0.00	\$1,375,400.00	\$1,375,400.00	\$1,375,400.00	\$0.00	26
480	VAFS - Venture Academy Family of Schools - Literacy Screening Professional Development - Fund 09	7810	3806	\$2,858.00	\$0.00	\$2,858.00	\$2,858.00	\$0.00	26
481	VAFS - Venture Academy Family of Schools Ethnic Studies - Fund 09	7810	3867	\$6,994.17	\$0.00	\$6,994.17	\$6,994.00	\$0.17	26
482	one.Charter - Ethnic Studies - Fund 09	7810	8130	\$14,295.65	\$0.00	\$14,295.65	\$14,296.00	-\$0.35	26
483	VAFS - Venture Academy Family of Schools - California Youth Behavioral Health Initiative (CYBHI) - Fund 09	9010	3805	\$0.00	\$6,250.00	\$6,250.00	\$6,250.00	\$0.00	26
484	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
<b>Total by Ending Balance Line</b>				\$19,284,150.95	\$59,598,381.00	\$78,882,531.95	\$69,098,103.00	\$9,784,428.95	26
<b>Total by Fund</b>				\$19,284,150.95	\$59,598,381.00	\$78,882,531.95	\$69,098,103.00	\$9,784,428.95	26
485	Special Education - Local Assistance Entitlements Pass Thru - Fund 10	3310	0000	\$0.00	\$14,976,577.00	\$14,976,577.00	\$14,976,577.00	\$0.00	27
486	Special Education - Federal Preschool Grant Pass Thru - Fund 10	3315	0000	\$0.00	\$314,062.00	\$314,062.00	\$314,062.00	\$0.00	27
487	Special Education - Pass Thru - Fund 10	6500	1000	\$0.00	\$61,598,796.00	\$61,598,796.00	\$61,598,796.00	\$0.00	27

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
488	Special Education - Personnel Development Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
<b>Total by Ending Balance Line</b>				\$0.00	\$76,913,969.00	\$76,913,969.00	\$76,913,969.00	\$0.00	27
<b>Total by Fund</b>				\$0.00	\$76,913,969.00	\$76,913,969.00	\$76,913,969.00	\$0.00	27
489	Adults in Corrections - Fund 11	6015	3011	\$0.00	\$732,917.00	\$732,917.00	\$732,917.00	\$0.00	28
490	AEBG - Adult Education Block Grant - Fund 11	6391	3085	\$15,778.14	\$70,486.00	\$86,264.14	\$70,486.00	\$15,778.14	28
491	STRS - State Teachers Retirement System On Behalf - Fund 11	7690	0099	\$0.00	\$18,900.00	\$18,900.00	\$18,900.00	\$0.00	28
<b>Total by Ending Balance Line</b>				\$15,778.14	\$822,303.00	\$838,081.14	\$822,303.00	\$15,778.14	28
<b>Total by Fund</b>				\$15,778.14	\$822,303.00	\$838,081.14	\$822,303.00	\$15,778.14	28
492	MAA - Medi-Cal Administrative Agency - Fund 12	0000	7907	\$49,588.96	\$0.00	\$49,588.96	\$0.00	\$49,588.96	29
493	Child Development - CCTR - General Child Care and Development Fund - Fund 12	5025	7740	\$0.00	\$2,126,050.00	\$2,126,050.00	\$2,126,050.00	\$0.00	29
494	QRIS - Quality Rating and Improvement System - QCC Quality Counts California - Fund 12	5035	6165	\$0.00	\$576,860.00	\$576,860.00	\$576,860.00	\$0.00	29
495	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	5035	7769	\$0.00	\$297,469.00	\$297,469.00	\$297,469.00	\$0.00	29
496	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

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
497	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
498	ARPA - American Recovery Plan Act Stipend - Fund 12	5058	7733	\$32,108.00	\$0.00	\$32,108.00	\$0.00	\$32,108.00	29
499	CCTR - General Child Care - Federal Funding Part 3 CCDF - Center Child Care and Development - Fund 12	5160	7734	\$0.00	\$189,165.00	\$189,165.00	\$189,165.00	\$0.00	29
500	Head Start Basic Funding Odd Years - Fund 12	5210	6950	\$0.00	\$14,581,827.00	\$14,581,827.00	\$14,581,827.00	\$0.00	29
501	Head Start Training and Technical Assistance Odd Years - Fund 12	5210	6953	\$0.00	\$169,811.00	\$169,811.00	\$169,811.00	\$0.00	29
502	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$25,204,266.00	\$25,204,266.00	\$25,204,266.00	\$0.00	29
503	Head Start Training and Technical Assistance Even Years - Fund 12	5210	6957	\$0.00	\$250,554.00	\$250,554.00	\$250,554.00	\$0.00	29
504	Head Start Startup Even Years - Fund 12	5210	6961	\$0.00	\$464,964.00	\$464,964.00	\$464,964.00	\$0.00	29
505	Early Head Start Training and Technical Assistance Odd Years - Fund 12	5211	6954	\$0.00	\$38,854.00	\$38,854.00	\$38,854.00	\$0.00	29
506	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	\$0.00	\$1,885,623.00	\$1,885,623.00	\$1,885,623.00	\$0.00	29
507	Early Head Start Training and Technical Assistance Even Years - Fund 12	5211	6958	\$0.00	\$59,823.00	\$59,823.00	\$59,823.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
508	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	\$0.00	\$3,037,410.00	\$3,037,410.00	\$3,037,410.00	\$0.00	29
509	CBCAP - Community Based Child Abuse/Prevention - Fund 12	5810	6227	\$0.00	\$64,768.00	\$64,768.00	\$64,768.00	\$0.00	29
510	CCTR - General Child Care State Funding part 4 - Fund 12	6040	7743	\$0.00	\$150,293.00	\$150,293.00	\$150,293.00	\$0.00	29
511	Child Development CLPC - California Local Planning Council Local Plan - Fund 12	6045	6249	\$0.00	\$8,839.00	\$8,839.00	\$8,839.00	\$0.00	29
512	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
513	Early Education Teacher Development - EETD Universal Pre-Kindergarten - UPK Planning and Implementation Grant - Fund 12	6054	7773	\$0.00	\$1,450,534.00	\$1,450,534.00	\$1,450,534.00	\$0.00	29
514	Child Development - Universal Pre-Kindergarten Planning and Implementation - Fund 12	6057	7772	\$1,106,257.66	\$0.00	\$1,106,257.66	\$464,112.00	\$642,145.66	29
515	Universal Pre-Kindergarten Mixed Delivery Planning Grant- UPK - Fund 12	6102	7774	\$0.00	\$47,892.00	\$47,892.00	\$47,892.00	\$0.00	29
516	Universal PreKindergarten Mixed Delivery Planning Grant UPK- ROUND 2 - Fund 12	6102	7775	\$0.00	\$487,494.00	\$487,494.00	\$487,494.00	\$0.00	29
517	Universal PreKindergarten Mixed Delivery Planning Grant UPK- ROUND 3 - Fund 12	6102	7778	\$0.00	\$497,459.00	\$497,459.00	\$497,459.00	\$0.00	29
518	Child Development - CCTR - General Child Care - Fund 12	6105	7730	\$0.00	\$4,707,024.00	\$4,707,024.00	\$4,707,024.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
519	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
520	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	6123	7769	\$0.00	\$18,617.00	\$18,617.00	\$18,617.00	\$0.00	29
521	Child Development - CSPP - California State Preschool Program QRIS - Quality Rating and Improvement System - Fund 12	6127	6204	\$0.00	\$2,643,530.00	\$2,643,530.00	\$2,643,530.00	\$0.00	29
522	IEEEP- Inclusive Early Education Expansion Program 2.0 - Fund 12	6128	7776	\$0.00	\$875,150.00	\$875,150.00	\$875,150.00	\$0.00	29
523	California Department of Social Services - CDSS - Early Childhood Education - ECE Reserve - CCTR - General Child Care - Fund 12	6130	7801	\$1,087,393.36	\$0.00	\$1,087,393.36	\$0.00	\$1,087,393.36	29
524	California Department of Education - CDE - Early Childhood Education - ECE Reserve - CSPP - California State Preschool Program - Fund 12	6130	7802	\$1,731,053.70	\$0.00	\$1,731,053.70	\$0.00	\$1,731,053.70	29
525	CCTR - General Child Care State Funding SB140 Cost of Care Allocation - Fund 12	6160	7741	\$0.00	\$300,648.00	\$300,648.00	\$300,648.00	\$0.00	29
526	Proposition 28 - Arts and Music in Schools - Fund 12	6770	7789	\$205,848.17	\$151,540.00	\$357,388.17	\$120,265.00	\$237,123.17	29
527	STRS - State Teachers Retirement System On Behalf - Fund 12	7690	0099	\$0.00	\$189,690.00	\$189,690.00	\$189,690.00	\$0.00	29
528	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
529	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$130,597.00	\$130,597.00	\$130,597.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
530	CSPP - California State Preschool Program SB140 - Fund 12	7810	7765	\$394,132.00	\$1,774,904.00	\$2,169,036.00	\$1,774,904.00	\$394,132.00	29
531	LPC - Local Planning Commission -Training Modules Project - Fund 12	9010	6214	\$0.00	\$236.00	\$236.00	\$236.00	\$0.00	29
532	Early Childhood - Fund 12	9010	6220	\$0.00	\$24,254.00	\$24,254.00	\$24,254.00	\$0.00	29
533	Early Childhood Education -Special Events - Fund 12	9010	6222	\$42,743.26	\$0.00	\$42,743.26	\$0.00	\$42,743.26	29
534	Kidsplate Children's Commission - Fund 12	9010	6226	\$87,082.17	\$40,485.00	\$127,567.17	\$40,485.00	\$87,082.17	29
535	Early Education Training Events - Fund 12	9010	6229	\$3,604.39	\$7,250.00	\$10,854.39	\$7,250.00	\$3,604.39	29
536	Children in Need - Fund 12	9010	6240	\$0.00	\$61,886.00	\$61,886.00	\$61,886.00	\$0.00	29
537	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
538	CPIN - California Preschool Instructional Network Workshops - Fund 12	9010	7281	\$88,817.54	\$25,000.00	\$113,817.54	\$25,000.00	\$88,817.54	29
539	Early Education Support Division- EESD Unfunded - Fund 12	9010	7798	\$322,955.72	\$75,000.00	\$397,955.72	\$75,000.00	\$322,955.72	29
540	HSA - Health Services Agency Community Base Child Abuse Prevention ARP - American Rescue Plan - Fund 12	9012	6228	\$0.00	\$150,521.00	\$150,521.00	\$150,521.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
541	Family WORKs - Work Opportunity and Responsibility for Kids - Fund 12	9012	6231	\$0.00	\$14,892.00	\$14,892.00	\$14,892.00	\$0.00	29
542	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	\$0.00	\$177,300.00	\$177,300.00	\$177,300.00	\$0.00	29
543	CPIN - California Preschool Instructional Network Count, Play Explore - Fund 12	9012	7619	\$0.00	\$107,561.00	\$107,561.00	\$107,561.00	\$0.00	29
544	Child Care - Fund 12	9012	7799	\$1,032,029.27	\$411,445.00	\$1,443,474.27	\$415,048.00	\$1,028,426.27	29
<b>Total by Ending Balance Line</b>				\$6,238,575.66	\$75,761,179.00	\$81,999,754.66	\$76,197,619.00	\$5,802,135.66	29
<b>Total by Fund</b>				\$6,238,575.66	\$75,761,179.00	\$81,999,754.66	\$76,197,619.00	\$5,802,135.66	29
545	McFall Elementary Modification - Fund 35	7786	5970	\$560,749.29	\$26,138.00	\$586,887.29	\$314,516.00	\$272,371.29	30
546	McFall Elementary New Construction - Fund 35	7786	5971	\$881,812.93	\$41,329.00	\$923,141.93	\$481,979.00	\$441,162.93	30
<b>Total by Ending Balance Line</b>				\$1,442,562.22	\$67,467.00	\$1,510,029.22	\$796,495.00	\$713,534.22	30
<b>Total by Fund</b>				\$1,442,562.22	\$67,467.00	\$1,510,029.22	\$796,495.00	\$713,534.22	30
547	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
548	Special Insurance Property and Liability - Fund 67	9010	5000	\$743,115.16	\$18,836.00	\$761,951.16	\$0.00	\$761,951.16	31
549	Special Insurance Fund - Fund 67	9011	0000	\$0.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$0.00	31

**ENDING BALANCE ANALYSIS DETAIL  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/25	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/26	Column I Ending Bal Line #
550	Special Insurance Fund - Fund 67	9011	5016	\$5,664,161.45	\$3,195,231.00	\$8,859,392.45	\$1,210,536.00	\$7,648,856.45	31
<b>Total by Ending Balance Line</b>				<b>\$6,472,223.91</b>	<b>\$4,714,067.00</b>	<b>\$11,186,290.91</b>	<b>\$2,710,536.00</b>	<b>\$8,475,754.91</b>	<b>31</b>
<b>Total by Fund</b>				<b>\$6,472,223.91</b>	<b>\$4,714,067.00</b>	<b>\$11,186,290.91</b>	<b>\$2,710,536.00</b>	<b>\$8,475,754.91</b>	<b>31</b>
551	Retiree Benefits Trust Fund - Fund 71	9011	0000	\$16,539,926.96	\$1,500,000.00	\$18,039,926.96	\$0.00	\$18,039,926.96	32
<b>Total by Ending Balance Line</b>				<b>\$16,539,926.96</b>	<b>\$1,500,000.00</b>	<b>\$18,039,926.96</b>	<b>\$0.00</b>	<b>\$18,039,926.96</b>	<b>32</b>
<b>Total by Fund</b>				<b>\$16,539,926.96</b>	<b>\$1,500,000.00</b>	<b>\$18,039,926.96</b>	<b>\$0.00</b>	<b>\$18,039,926.96</b>	<b>32</b>
<b>Grand Total All Funds</b>				<b>\$286,992,399.05</b>	<b>\$517,569,737.00</b>	<b>\$804,562,136.05</b>	<b>\$568,384,468.00</b>	<b>\$236,177,668.05</b>	

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
ACSA - Association of California School Administrators Personnel Academy	0000	5302	(\$2,560.00)	(\$2,560.00)
Administrative Services	0000	5071	\$21,543.00	\$21,543.00
Adults In Corrections - Lottery Restricted Transfer	6300	4102	(\$389.00)	\$0.00
AmeriCorps Carryover	9012	6269	(\$6,500.00)	(\$6,500.00)
Antibias Education Grant Program	6318	5092	\$0.00	\$93,919.00
Apprenticeship	0000	4205	\$5,294,277.00	\$4,854,197.00
Artists in Schools	9010	7248	\$0.00	\$302,651.00
ARTS in Parks	9010	7218	\$103,500.00	\$103,500.00
ASES - After School Education and Safety - Transitional	6010	6371	\$52,370.00	\$52,370.00
Assessment Administration	9010	6069	\$0.00	\$20,228.00
Business Services	0000	5200	\$2,750.00	\$2,750.00
Business Special Needs	0000	5207	\$0.00	\$100.00
CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	(\$315.00)	(\$315.00)
CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program	9010	4214	\$170.00	\$170.00
California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program	9010	4215	\$10,954.00	\$10,954.00
California Community Schools Partnership Program (CCSPP) Implementation Cohort 3	6332	6409	\$0.00	\$5,467.00
California HQIM LRNG Partners ETW	9010	7191	\$80,000.00	\$80,000.00
California Regional Environmental Education CREEC 24/25	7135	7167	\$120,000.00	\$120,000.00
California School Employees Association- (CSEA) Juneteenth Retro	0000	5006	\$7,087.00	\$7,087.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
California Youth Behavioral Health Initiative (CYBHI)	9010	6312	(\$3,593,743.00)	(\$3,593,743.00)
CalRecycle - E-Waste Carryover	7810	6251	\$70,302.00	\$70,302.00
CalRecycle - Oil Carryover	7810	6253	\$40,160.00	\$40,160.00
CalRecycle - Tire Carryover	7810	6252	\$68,674.00	\$68,674.00
CalRecycle SB1013 (LCC1) - Local Conservation Corps	7810	6279	\$55,693.00	\$55,693.00
CalRecycle- BCRF Beverage Container Recycling Fund Carryover	7810	6254	\$206,598.00	\$206,598.00
CCIL - California Coalition for Inclusive Learning	9010	6407	\$217,741.00	\$217,741.00
CCSPP - California Community Schools Partnership Program Coordination Grant 23-25	6333	6406	\$0.00	\$7,459.00
Children and Youth Behavioral Health Initiative (CYBHI)	9010	3486	\$62,500.00	\$62,500.00
CLCCF - California Local Conservation Corps Foundation Wood Product Workforce Training	9010	6287	(\$90,694.00)	(\$90,694.00)
CMD - Corpsmember Development	7810	5288	\$24,000.00	\$24,000.00
Code Camp	9010	5056	\$5,972.00	\$5,972.00
CodeStack	9010	5025	(\$5,972.00)	(\$65,934.00)
CodeStack Relocation	0000	5134	\$0.00	\$3,117,613.00
COE - County Office of Education Foundation Administration	9010	7430	\$2,500.00	\$2,500.00
COE - County Office of Education - Foundation Award Esports	9010	7477	\$5,660.00	\$5,660.00
COE - County Office of Education - Foundation Award Math Olympiad	9010	7466	\$1,000.00	\$1,000.00
COE - County Office of Education - Foundation Award Mock Trial	9010	7431	\$6,500.00	\$6,500.00
COE - County Office of Education - Foundation Award Pinnacle	9010	7472	\$7,400.00	\$7,400.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
COE - County Office of Education - Foundation Award Youth Artist Showcase Competition	9010	7476	\$4,250.00	\$4,250.00
COE - County Office of Education - Foundation Award Science Fair	9010	7434	\$4,000.00	\$4,000.00
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 Academic Decathlon	9010	7432	\$6,900.00	\$6,900.00
COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	\$2,750.00	\$2,750.00
COE - County Office of Education - Foundation Award STEM Science, Technology, Engineering and Mathematics Annual Girls Coding Collaboration	9010	7475	\$2,825.00	\$2,825.00
COE - County Office of Education - Other Programs Special Education COSP - County Operated Schools and Programs	6500	3201	\$32,778.00	\$32,778.00
COE - County Office of Education Telco Expenses	0000	5168	\$104,000.00	\$104,000.00
College and Career	9010	6299	\$0.00	\$318.00
Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$15,885.00
Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$82,632.00
Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	(\$41,066.00)
Community Schools - CTE - Career Technical Education	0240	3021	\$0.00	\$290,107.00
Community Schools - Human Resources Department	0240	3920	\$0.00	\$780.00
Community Schools - Instructional Administration	0240	3600	\$0.00	\$16,980.00
Community Schools - Instructional Program	0240	3020	(\$2,325,844.00)	\$788,324.00
Community Schools - one.Resource	0240	3110	\$0.00	\$6,831.00
Community Schools - Probation Services	0240	3190	\$114,830.00	\$235,789.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Community Schools - School Administration	0240	3610	\$0.00	\$49,433.00
Community Schools - Student Services Department	0240	3922	\$0.00	(\$569,056.00)
Community Schools - Technology Department	0240	3923	\$0.00	\$32,393.00
Continuous Improvement and Support	9010	6386	\$0.00	\$79,952.00
Contracted Nursing Services	9010	6352	\$0.00	\$49,701.00
Copying Services	0000	5110	\$0.00	\$9,995.00
COSP - County Operated Schools and Programs Deferred Maintenance - Technology	0620	3712	\$886,024.00	\$1,052,273.00
COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	\$0.00	\$84,109.00
COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	(\$886,024.00)	\$0.00
COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	\$0.00	\$589,469.00
COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	(\$24,935.00)	\$0.00
COSP - County Operated Schools and Programs Proposition 28 - Arts and Music in Schools	6770	3289	\$22,826.00	\$209,489.00
COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	\$9,642.00	\$9,642.00
COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	(\$28,432.00)	\$11,372.00
COSP - County Operated Schools and Programs - California Apprenticeship Initiative Grant	9010	3498	(\$265.00)	(\$265.00)
COSP - County Operated Schools and Programs - Child Nutrition Food Service	5310	3690	\$51,293.00	\$51,293.00
COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	\$50,928.00	\$50,928.00
COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependency Court	9010	3471	\$5,557.00	(\$11,078.00)
COSP - County Operated Schools and Programs - HSA Humans Services Agency - Mary Graham Shelter Art Program	9010	3470	(\$14,000.00)	(\$14,000.00)

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	\$8,350.00	\$0.00
COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	(\$3,372.00)	(\$3,372.00)
COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	\$24,175.00	\$24,175.00
COSP - County Operated Schools and Programs- Title I Part A Basic Grant	3010	3349	\$191,705.00	\$191,705.00
COSP - County Operated Schools and Programs- Title I Part D Delinquent/Neglected	3025	3350	(\$6,427.00)	(\$6,427.00)
COSP - County Operated Schools and Programs- Title I Low Income/Neglected	3010	3351	\$2,736.00	\$2,736.00
COSP - County Operated Schools Programs - Arts, Music, and Instructional Materials Discretionary Block Grant	6762	3285	\$0.00	\$655,240.00
COSP - County Operated Schools Programs - Student Support & Professional Development Discretionary Block Grant (SSPDBG)	6019	3467	\$378,509.00	\$378,509.00
Countywide Music Coordination	0000	7260	\$6,559.00	\$6,559.00
Court/Camps - Human Resources Department	0240	3920	\$0.00	\$293.00
Court/Camps - Instructional Administration	0240	3600	\$0.00	\$3,088.00
Court/Camps - Instructional Program	0240	3010	\$10,306.00	(\$18,814.00)
Court/Camps - School Administration	0240	3610	\$0.00	\$41,220.00
Court/Camps - Student Services Department	0240	3922	\$0.00	(\$40,135.00)
Court/Camps - Technology Department	0240	3923	\$0.00	\$24,654.00
Court/Community Schools - Lottery Restricted	6300	3006	(\$29,661.00)	\$15,465.00
CSESAP - Classified School Employee Summer Assistance Program	0000	5212	(\$5,770.00)	(\$5,770.00)
CSESAP - Classified School Employee Summer Assistance Program	7415	5212	(\$55,651.00)	(\$55,651.00)
CTEIG - Career Technical Education Incentive Grant	6387	6595	\$1,063.00	\$1,063.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
DOL 10 - Department of Labor - YouthBuild of San Joaquin	5810	6278	\$13,114.00	\$13,114.00
DOL 9 - Department of Labor - YouthBuild of San Joaquin	5810	6271	\$70,893.00	\$70,893.00
e-Template Round 2	7810	5027	\$148,000.00	\$148,000.00
Economic Uncertainties	0000	0000	(\$459,761.00)	\$0.00
Economic Uncertainties	0000	0000	\$459,761.00	\$0.00
Economic Uncertainties - Fund 02	9010	0000	(\$34,479.00)	\$0.00
Economic Uncertainties - Fund 02	0000	0000	\$34,479.00	\$0.00
ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$0.00	(\$16,041.00)
Education Services - Main	0000	6800	\$20,759.00	\$20,759.00
Education Services - Mathematics	0000	6845	(\$37,086.00)	(\$37,086.00)
Education Services - Multilingual	0000	6850	\$131,170.00	\$131,170.00
Education Services - State/Federal Programs	0000	6820	\$1,976.00	\$1,976.00
Equity Multiplier - Community	7399	3018	\$0.00	\$213,262.00
Equity Multiplier - Court	7399	3019	\$0.00	\$45,317.00
Equity Training	0000	5093	\$26,292.00	\$26,292.00
Fab Lab	0000	7109	\$60,110.00	\$60,110.00
Fingerprinting	0000	5315	\$14,447.00	\$14,447.00
Foster Youth Services	7366	3935	\$27,796.00	\$27,796.00
GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	\$38,817.00	\$38,817.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
GASB 87 - Governmental Accounting Standards Board Property Leases	0000	5035	\$2,048,729.00	\$2,048,729.00
GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	\$32,681.00	\$32,681.00
General Fund - Deferred Maintenance	0620	5711	(\$1,384,787.00)	\$114,180.00
General Fund - Deferred Maintenance Technology	0620	5712	\$1,384,787.00	\$1,657,448.00
GEO Lead	9010	6309	\$710,000.00	\$710,000.00
Go San Joaquin (GoSJ) Partnerships	9010	4221	\$0.00	\$25,000.00
GRASP-IT Extra	9010	7317	\$0.00	\$6,779.00
GVCC - Greater Valley Conservation Corps Wellness Program	9010	6239	\$1.00	\$1.00
GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	\$53,076.00	\$53,076.00
Health / Physical Education	9010	7300	\$0.00	\$1,155.00
Human Trafficking Youth Prevention Education (HTYPE)	0000	6361	\$9,003.00	\$9,003.00
Indirect	0000	5201	\$0.00	(\$1,745,959.00)
Information Technology - Administration	0000	5218	\$5,569.00	\$5,569.00
JUUL/Altria Settlement	9010	6316	\$0.00	\$10,148.00
LCFF - Local Control Funding Formula	0000	0000	\$1,428,094.00	\$0.00
Learning Communities for School Success	7085	3458	(\$98,760.00)	(\$98,760.00)
Learning Recovery Emergency Block Grant (LREBG)	7435	3249	\$0.00	\$933,959.00
Legal - COE - County Office of Education	0000	5203	\$200,000.00	\$200,000.00
Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	(\$165.00)	\$0.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Lottery Unrestricted - Technology Support	1100	5005	(\$28,945.00)	(\$28,945.00)
MAA - Medi-Cal Administrative Agency General Administration	0000	7900	(\$8,690.00)	\$0.00
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	\$0.00	\$10,174.00
MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	\$8,690.00	\$8,690.00
Maintenance and Operations	0000	5700	\$46,403.00	\$46,403.00
Mandated Costs	0000	5206	\$9,731.00	\$0.00
Mathematics, Science and Computer Science Professional Learning Grant	7810	6053	(\$6,074,143.00)	(\$4,089,214.00)
Medi-Cal Comprehensive Health	9010	6511	\$0.00	\$279,634.00
MHSSA - Mental Health Student Services Act	7810	6359	\$61,298.00	\$61,298.00
Migrant Education - Administration	3060	6080	\$46,836.00	\$26,179.00
Migrant Education - Centralized Services	3060	6082	\$0.00	\$12,091.00
Migrant Education - Districts	3060	6035	\$0.00	\$2,356.00
Migrant Education - Districts	3061	6035	\$0.00	\$60.00
Migrant Education - Health	3060	6087	\$0.00	\$2,377.00
Migrant Education - Identification and Recruitment	3060	6086	\$0.00	\$9,759.00
Migrant Education - Linden	3060	6095	\$0.00	(\$8,989.00)
Migrant Education - Lodi	3060	6094	\$0.00	\$19,248.00
Migrant Education - Manteca	3060	6096	\$0.00	\$10,876.00
Migrant Education - Out of School Youth	3060	6083	\$0.00	\$4,605.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Migrant Education - Parent Participation	3060	6084	\$0.00	\$2,574.00
Migrant Education - School Readiness	3060	6085	\$0.00	\$14,492.00
Migrant Education - Staff Development	3060	6092	\$0.00	\$333.00
Migrant Education - Stockton	3060	6093	\$0.00	(\$49,065.00)
Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	(\$128.00)
Migrant Education - Summer School Administration	3061	6080	(\$21,730.00)	(\$611.00)
Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	(\$13,957.00)
Migrant Education - Summer School Linden	3061	6095	\$0.00	(\$2,118.00)
Migrant Education - Summer School Lodi	3061	6094	\$0.00	\$43.00
Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$211.00
Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$633.00
Migrant Education - Summer School Stockton	3061	6093	\$0.00	(\$5,863.00)
Miscellaneous Recycling Revenues	9010	5287	\$0.00	\$9,950.00
Miscellaneous Revenue	0000	5001	(\$4,690,146.00)	\$0.00
Miscellaneous Revenue - Charter Fees	0000	5002	\$249,999.00	\$0.00
MSCS - Mathematics, Science and Computer Science Local Support Team	9010	7162	\$97,131.00	\$97,131.00
MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Professional Learning and Steering Committee	9010	7161	\$0.00	\$738,527.00
MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Science Advisory	9010	7160	\$0.00	\$107,887.00
MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3	9010	6394	\$3,696.00	\$3,696.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3 Sub-grant	9010	6397	(\$14,619.00)	(\$14,619.00)
Multi-Payor Fee Schedule - Children & Youth Behavioral Health Initiative (CYBHI)	9010	6310	\$50,000.00	\$4,271.00
Music Services	9010	7270	\$0.00	\$561.00
Natural Resources Fee for Service - Federal Contracts	5810	6268	\$50,000.00	\$50,000.00
Natural Resources Fee For Services	9010	6268	\$0.00	\$118,223.00
NBS -Nature-Based Solutions	7810	6285	\$1,006,522.00	\$1,006,522.00
Nelson Center Facilities - Building Expenses	0000	5150	\$1,500,000.00	\$47,000.00
Nelson Center Facilities - Operations Budget	0000	5152	\$6,707.00	\$6,707.00
NSF - National Science Foundation Story Quarter 2 Year 1 and 3	9012	7235	\$1,403.00	\$1,403.00
NSF - National Science Foundation YouthQuake Year 1	9012	7215	(\$15,254.00)	(\$15,254.00)
NSF - National Science Foundation YouthQuake Year 2	9012	7216	(\$3,534.00)	(\$3,534.00)
Parks California Career Pathways	9010	6245	(\$13,663.00)	(\$13,663.00)
Personnel External Services	0000	5300	\$82,519.00	\$82,519.00
PG&E - Pacific Gas and Electric AIF - Apprenticeship Innovation Funding	9010	4218	\$1,762,448.00	\$1,762,448.00
PGIM - Prudential Global Investment Management	9010	6256	\$9,000.00	\$9,000.00
Pre K Building	0000	5162	\$454,430.00	\$0.00
Program Support	9010	5240	(\$389,095.00)	(\$389,095.00)
Program Support	6500	5240	\$389,094.00	\$389,094.00
Proposition 68 - Carnegie SVRA Corral Hollow Creek Riparian Restoration	7810	6236	\$60,000.00	\$60,000.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Public Information Officer	0000	7610	\$19,668.00	\$19,669.00
Recruitment and Retention	0000	5317	\$4,000.00	\$4,000.00
Research and Grant Development	0000	5060	\$9,282.00	\$9,282.00
Risk Management	0000	5720	\$44,365.00	\$44,365.00
Routine Maintenance and Repair Requirement	8150	5701	\$515,986.00	\$515,986.00
Routine Maintenance and Repair Requirement	0000	5701	(\$515,986.00)	(\$515,986.00)
Salaries and Benefits GF - General Fund Unrestricted	0000	5000	\$2,010,765.00	\$2,010,765.00
SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin	9010	6339	(\$2,291,692.00)	(\$2,291,692.00)
SELPA - Pathways to Partnerships (P2P) MOU Alternative Dispute Resolution (ADR)	9010	2223	\$40,000.00	\$40,000.00
SELPA - Special Education Local Planning Area Inservice Administration Budget	9010	2160	\$22,743.00	\$22,743.00
SELPA - Special Education Local Planning Area Low Incidence Equipment/Supplies	6500	2010	\$0.00	\$178,269.00
SELPA - Special Education Local Planning Area Out of Home Care	6500	2030	\$0.00	\$96,725.00
SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	(\$146,394.00)	\$65,754.00
SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	\$0.00	\$266,821.00
SELPA - Special Education Local Planning Area Workability I	6520	2200	\$20,000.00	\$20,000.00
SELPA - Special Education Local Planning Area Program Specialist	6500	2070	\$0.00	(\$29,424.00)
SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	\$0.00	\$30,601.00
SFPUC - San Francisco Public Utilities Commission	9010	6264	(\$30,000.00)	(\$30,000.00)
Sky Mountain Camp	0000	7204	\$52,669.00	\$0.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Sky Mountain Enhancement	0000	5173	(\$6,854.00)	(\$6,854.00)
Sonora Fee for Service	9010	6276	\$0.00	(\$11,028.00)
Special Education	6500	1000	\$2,134,879.00	\$0.00
Special Education - Child Nutrition / Food Services	5310	1690	\$999.00	\$999.00
Special Education - Deaf and Hard of Hearing Teacher Contracted Services	6500	1808	\$158,239.00	\$56,313.00
Special Education - Deferred Maintenance	0620	1711	(\$270,977.00)	\$1,045,042.00
Special Education - Deferred Maintenance Technology	0620	1712	\$270,977.00	\$337,385.00
Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$159,182.00
Special Education - Districts DIS Contracted Services Board Certified Behavior Analyst (BCBA)	6500	1807	\$169,897.00	\$114,969.00
Special Education - Educator Effectiveness	6266	1459	\$0.00	\$68,925.00
Special Education - Infants	6510	1040	\$7,350.00	\$7,350.00
Special Education - Instructional Administration	6500	1600	\$0.00	\$45,756.00
Special Education - Lottery Restricted	6300	1026	(\$8,524.00)	\$0.00
Special Education - Lottery Unrestricted	1100	1025	(\$3,844.00)	\$0.00
Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	\$0.00	(\$1,851.00)
Special Education - Maintenance and Operations	6500	1700	\$0.00	\$21,886.00
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	(\$276.00)	\$0.00
Special Education - Mental Health Services	6500	1327	\$6,950.00	\$6,950.00
Special Education - Pupil Services	6500	1500	\$0.00	\$49,569.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Special Education - School Administration	6500	1610	\$0.00	\$172,942.00
Special Education - SDC - Special Day Class	6500	1020	\$10,000.00	\$1,680,517.00
Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	\$0.00	\$15,027.00
Special Education - State Mental Health	6546	1328	(\$1,153.00)	(\$1,153.00)
Special Education - Teacher Sign-on Bonus	0000	1806	\$110,976.00	\$110,976.00
Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting System FY 24/25	4203	1357	\$768.00	\$768.00
Special Education - Transportation	0724	1650	\$2,023.00	\$2,023.00
Special Education Operations	9010	1701	\$14,776.00	\$14,776.00
Star Lab	0000	7110	\$0.00	\$1,223.00
Stockton Art Grant (SAG)	9010	7148	\$0.00	\$5,100.00
Strong Workforce Program - Workforce Pathways Coordinator	6388	4400	\$140,000.00	\$140,000.00
Student Events	9010	7135	\$32,057.00	\$32,057.00
Student Support and Enrichment Block Grant	6018	3466	\$0.00	(\$86,462.00)
Superintendent and Board	0000	5010	\$8,192.00	\$8,192.00
TCSJ - Teachers College of San Joaquin - Fund 02	9010	6006	(\$346,271.00)	\$424,382.00
TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02	9010	5982	\$13,629.00	\$13,629.00
TCSJ - Teachers College of San Joaquin - Teacher Residency Expansion Grant - Fund 02	9010	5980	\$1,529,662.00	\$1,529,662.00
TCSJ - Teachers College of San Joaquin - We Will - Fund 02	9010	5973	\$71,902.00	\$71,902.00
TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	\$6,343.00	\$6,343.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
TCSJ - Teachers College of San Joaquin Teacher Residency Capacity Grant - Fund 02	0000	5976	\$4,303.00	\$4,303.00
Technology/Administration Budget	0000	5205	\$76,862.00	\$76,862.00
Title II Part A - Improving Teacher Quality	4035	6161	\$1,024.00	\$1,024.00
Transworld Plant Development	0000	5067	\$184,000.00	\$184,000.00
Tulare County Office of Education SEL - Social Emotional Learning FNL - Friday Night Live	9010	6358	\$41,021.00	\$41,021.00
TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	(\$29,260.00)	(\$29,260.00)
TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	(\$34,991.00)	(\$34,991.00)
VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	\$0.00	\$42,000.00
Vehicle Maintenance	0000	5702	\$0.00	\$255,658.00
Venture Soccer Field	0000	5131	(\$454,430.00)	\$228,293.00
Walter S. Johnson Foundation	9010	6265	\$76,473.00	\$76,473.00
WE WILL! Apprenticeships Reaching Career Horizons (ARCH)	9010	4219	(\$20,915.00)	(\$20,915.00)
WE WILL! Go San Joaquin (GoSJ)	9010	4222	(\$5,667.00)	(\$5,667.00)
WE WILL! Healthcare and Education Workbase Learning Continuum	9010	4220	\$22,605.00	\$22,605.00
WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$12,631.00	\$12,631.00
WEC - Wentworth Educational Center - Solar Panels	0000	5068	\$0.00	\$1.00
Williams Case Settlement	0385	7285	\$27,094.00	\$27,955.00
Youth Community Access Durham Ferry 2024/25	7135	7240	\$40,704.00	\$40,704.00
Youth Workforce Program CalVolunteers	9010	6237	(\$26,037.00)	(\$26,037.00)

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
YouthBuild Burlington Stores Network Engagement Impact and Innovation	9010	6277	(\$50.00)	(\$50.00)
<b>Total Revisions</b>			<hr/> \$4,582,650.00	<hr/> \$22,764,723.00

**COMMUNITY SCHOOLS ANALYSIS**  
**2025-2026 FIRST INTERIM REPORT- COMMUNITY SCHOOLS RESOURCE 0240**

**REVENUES - Resource 0240**

Line #		TYPE " C" ADA	TYPE "A & B & D" ADA	Revenue
1	Community Schools LCFF	965.33		\$14,898,627.00
2	Sub-Total Community Schools LCFF			\$14,898,627.00
3	one Charter LCFF	355.44		\$4,550,833.00
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	<b>Total Community Schools LCFF</b>			<b>\$19,865,056.00</b>
11	<b>Community School Funding</b>			<b>\$17,790,071.00</b>
12	<b>EPA Entitlement</b>			<b>\$2,074,985.00</b>
13	Community School (A/B) & (D) LCFF Transfer from District		227.00	\$3,098,418.00
14	Transfer - one Charter LCFF			(\$4,550,833.00)
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	<b>Sub-Total Community Schools LCFF</b>			<b>\$18,188,426.00</b>
18	<b>LCFF Contribution to COSP</b>			<b>\$0.00</b>
19	<b>LCFF Contribution to CTE</b>			<b>\$0.00</b>
20	CTE Culinary Arts			\$35,000.00
21	Discovery ChalleNGe Academy			\$0.00
22	Community School Miscellaneous Revenue			\$0.00
23	Beacon (Mental Health Dollars)			\$133,350.00
24	Probation Revenue			\$619,600.00
25	Contribution to COSP Special Education			\$0.00
26	Contribution to Print Shop			\$0.00
27	Contribution to Food Service			(\$691,595.00)
28	Contribution to COSP Apprenticeship			(\$9,642.00)
29	Contribution to Federal Building			(\$551,684.00)
30	Contribution From Deferred Maint.			\$0.00
31	Contribution from Special Education			\$0.00
32	Deferred Maintenance			(\$192,044.00)
33	Prior Years Repayments			\$0.00
34	General Fund Contribution			\$0.00
35	COVID Mitigation Contribution			\$0.00
36	<b>Total Estimated Revenue</b>			<b>\$17,531,411.00</b>
37	Unaudited Beginning Balance 7/1/2025			\$3,276,089.18
38	<b>Total Estimated Resources</b>			<b>\$20,807,500.18</b>

**EXPENDITURES - Resource 0240**

<b>Line #</b>	<b>Description</b>	<b>Mgmt Codes</b>	<b>Expenditures</b>
1	Instructional Program - Community Schools	3020	\$11,171,463.00
2	Direct Charges to Court	3020	\$1,126,951.00
3	Direct Charges Community	3020	-\$589,469.00
4	Interfund Transfer to Adult in Corrections	3020	\$0.00
5	Community COSP CTE <i>Goal 3800</i>	3021	\$290,107.00
7	COSP Mental Health Services	3022	\$57,664.00
8	Summer School	3100	\$0.00
9	Hourly Program	3101	\$0.00
10	one.Resource	3110	\$128,337.00
11	TLC Transitional Learning Center	3180	\$0.00
12	Probation Services	3190	\$1,303,592.00
13	Instructional Administration	3600	\$195,296.00
14	School Administration	3610	\$2,493,484.00
15	Student Services Building	3650	\$205,057.00
16	Human Resources Department	3920	\$14,408.00
17	Student Services	3922	\$1,315,499.00
18	Technology	3923	\$468,088.00
19	CTE Administration	3926	\$495,629.00
20	Discovery Youth ChalleNGe (National Guard)	3927	\$1,981,519.00
23	CTE Culinary Arts	4017	\$149,875.00
24	<b>Total Community Schools Expenditures</b>		<b>\$20,807,500.00</b>
25	<b>Total Estimated Resources</b>		<b>\$20,807,500.18</b>
26	<b>Less Estimated Expenditures</b>		<b>\$20,807,500.00</b>
27	<b>Estimated Ending Balance 06/30/2026</b>		<b>\$0.18</b>

**COURT/CAMPS ANALYSIS**  
**2025-2026 FIRST INTERIM REPORT - COURT/CAMPS SCHOOLS RESOURCE 0240**

<b>REVENUES - Resource 0240</b>			<b>Type "C"</b>		<b>Revenue</b>
<b>Line #</b>	<b>Description</b>		<b>ADA</b>		
1	<b>Total Court/Camps ADA &amp; Revenue</b>		<b>68.93</b>		<b>\$882,494.00</b>
2	Contribution to COSP Special Education				\$0.00
3	Contribution to Print Shop				\$0.00
4	<b>Total Estimated Revenue</b>				<b>\$882,494.00</b>
5	Audited Beginning Balance 7/1/2025				\$0.00
6	<b>Total Estimated Resources</b>				<b>\$882,494.00</b>
<b>EXPENDITURES - Resource 0240</b>					
<b>Line #</b>	<b>Description</b>	<b>Mgmt Codes</b>			<b>Expenditures</b>
7	Instructional Program - Court/Camps	3010			\$1,031,762.00
8	Direct Charges from Community	3010			(\$1,126,951.00)
9	Instructional Administration	3600			\$49,597.00
10	School Administration	3610			\$446,508.00
11	Student Services Bldg.	3650			\$45,013.00
12	Human Resources Department	3920			\$5,404.00
13	Student Services	3922			\$151,892.00
14	Technology	3923			\$279,269.00
15	<b>Total Court/Camps Expenditures</b>				<b>\$882,494.00</b>
16	<b>Total Estimated Resources</b>				<b>\$882,494.00</b>
17	<b>Less Estimated Expenditures</b>				<b>\$882,494.00</b>
18	<b>Estimated Ending Balance 06/30/2026</b>				<b>\$0.00</b>

**SPECIAL EDUCATION ANALYSIS  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

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

Line #	SP ED COUNTY PROGRAM - AB602	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
		Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2025	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2026
1	County Taxes - Special Education	6500	1000	\$0.00	\$5,980,484.00	\$0.00	\$5,980,484.00	\$0.00	\$5,980,484.00
2	Federal Local Assistance Grant	3310	1030	\$0.00	\$1,078,447.00	\$0.00	\$1,078,447.00	\$1,078,447.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$175,987.00	\$0.00	\$175,987.00	\$496,105.00	(\$320,118.00)
4	District LCFF Transfer	6500	1000	\$0.00	\$11,093,072.00	\$0.00	\$11,093,072.00	\$0.00	\$11,093,072.00
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	\$0.00	\$0.00	\$0.00	\$0.00
9	Operations	6500	1000	\$0.00	\$0.00	(\$241,183.00)	(\$241,183.00)	\$0.00	(\$241,183.00)
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	\$10,000.00	\$0.00	\$10,000.00	\$35,414,726.00	(\$35,404,726.00)
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	\$11,576,127.00	(\$11,576,127.00)
14	Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$0.00	\$1,520,484.00	(\$1,520,484.00)
16	Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$0.00	\$1,004,795.00	(\$1,004,795.00)
17	School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$0.00	\$4,573,207.00	(\$4,573,207.00)
18	Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$0.00	\$2,137,340.00	(\$2,137,340.00)
19	Deferred Maintenance	6500	1710	\$0.00	(\$408,093.00)	\$0.00	(\$408,093.00)	\$0.00	(\$408,093.00)
19	Designated Instructional Services (WorkAbility)	6500	2050	\$0.00	\$0.00	\$0.00	\$0.00	\$293,325.00	(\$293,325.00)
20	SDC Infants	6510	1040	\$0.00	\$320,643.00	\$0.00	\$320,643.00	\$320,643.00	\$0.00
21	<b>SUBTOTAL SP ED COUNTY PROGRAM - AB602</b>				<b>\$18,280,135.00</b>	<b>(\$241,183.00)</b>	<b>\$18,038,952.00</b>	<b>\$60,698,699.00</b>	<b>(\$42,659,747.00)</b>
22	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$320,118.00	\$320,118.00	\$0.00	\$320,118.00
23	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$42,659,747.00	(\$320,118.00)	\$42,339,629.00	\$0.00	\$42,339,629.00
24	Contribution to Unfunded Special Ed County Program	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	<b>TOTAL SP ED COUNTY PROGRAM - AB602</b>			<b>\$0.00</b>	<b>\$60,939,882.00</b>	<b>(\$241,183.00)</b>	<b>\$60,698,699.00</b>	<b>\$60,698,699.00</b>	<b>\$0.00</b>
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	\$588,473.38	\$27,760.00	\$0.00	\$616,233.38	\$0.00	\$616,233.38
30	<b>TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602</b>			<b>\$837,475.51</b>	<b>\$27,760.00</b>	<b>\$0.00</b>	<b>\$865,235.51</b>	<b>\$0.00</b>	<b>\$865,235.51</b>
31	<b>TOTAL SP ED COUNTY PROGRAM &amp; RESERVES - AB602</b>			<b>\$837,475.51</b>	<b>\$60,967,642.00</b>	<b>(\$241,183.00)</b>	<b>\$61,563,934.51</b>	<b>\$60,698,699.00</b>	<b>\$865,235.51</b>

\$60,726,459.00

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

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

Line #	Description	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2025	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2026
1	<b>SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>							
2	Special Ed - One Time Discretionary Funds	0000	1314	\$90,340.45	\$0.00	\$90,340.45	\$0.00	\$90,340.45
3	Special Ed - Professional Development LCFF	0000	1401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$110,976.00	\$110,976.00	\$110,976.00	\$0.00
8	Special Ed - MAA #3 - Special Ed	0000	7903	\$610,993.42	\$0.00	\$610,993.42	\$286,497.00	\$324,496.42
9	Special Ed - Deferred Maintenance	0620	1711	\$1,265,787.08	\$253,964.00	\$1,519,751.08	\$1,485,292.00	\$34,459.08
10	Special Ed - Deferred Maintenance Technology	0620	1712	\$66,408.50	\$282,579.00	\$348,987.50	\$337,385.00	\$11,602.50
11	Special Ed - Transportation - LCFF Contribution	0724	1650	\$0.00	\$714,584.00	\$714,584.00	\$0.00	\$714,584.00
12	Special Ed - Transportation Excess Costs to Districts	0724	1650	\$0.00	\$9,018,068.00	\$9,018,068.00	\$9,732,652.00	(\$714,584.00)
13	Special Ed - Unrestricted Lottery	1100	1025	\$363,582.19	\$79,802.00	\$443,384.19	\$83,646.00	\$359,738.19
14	Special Ed - ESSA CSI Title I 21/22	3182	1350	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	Special Ed - Elementary and Secondary School Emergency Relief III	3213	1361	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Special Ed - Preschool Local Entitlements	3310	1100	\$0.00	\$349,849.00	\$349,849.00	\$349,849.00	\$0.00
17	Special Ed - Federal Preschool Grant	3315	2100	\$0.00	\$51,740.00	\$51,740.00	\$51,740.00	\$0.00
18	Special Ed - Federal Mental Health (ADA) Allocation	3327	1329	\$0.00	\$64,107.00	\$64,107.00	\$64,107.00	\$0.00
19	Special Ed - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00
20	Special Ed - Title III English Learner Student Program 22/23	4203	1351	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	Special Ed - Title III English Learner Student Program 21/22	4203	1357	\$0.00	\$31,569.00	\$31,569.00	\$31,569.00	\$0.00
22	Special Ed - Title III English Learner Student Program 23/24	4203	1371	\$0.00	\$14,793.00	\$14,793.00	\$14,793.00	\$0.00
23	Special Ed - Educator Effectiveness	6266	1459	\$240,254.01	\$0.00	\$240,254.01	\$175,078.00	\$65,176.01
24	Special Ed - Restricted Lottery	6300	1026	\$424,675.90	\$63,298.00	\$487,973.90	\$71,822.00	\$416,151.90
25	Special Ed - Reserve Distribution to Districts	6500	1014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Special Ed - Learning Recovery Support	6537	1424	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	Special Ed - Mental Health Related Services	6500	1327	\$0.00	\$2,351,316.00	\$2,351,316.00	\$2,351,316.00	\$0.00
28	Special Ed - Mental Health Related Services	6546	1328	\$0.00	\$69,725.00	\$69,725.00	\$69,725.00	\$0.00
29	Special Ed - Arts and Music Block Grant	6762	1385	\$396,176.00	\$0.00	\$396,176.00	\$0.00	\$396,176.00
30	Special Ed - Prop 28 Arts and Music in Schools	6770	1389	\$252,165.28	\$127,419.00	\$379,584.28	\$0.00	\$379,584.28
31	Special Ed - DIS Contract Services BCBA	6500	1807	\$14,187.78	\$225,724.00	\$239,911.78	\$162,499.00	\$77,412.78
32	Special Ed - DHH Contracted Services	6500	1808	\$0.00	\$158,239.00	\$158,239.00	\$157,176.00	\$1,063.00
33	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34	Special Ed - Expanded Learning Opportunity Grant (State) 10% Paraprofessionals	7426	1358	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35	Special Ed - Ethnic Studies Block Grant	7810	1367	\$5,062.00	\$0.00	\$5,062.00	\$0.00	\$5,062.00
36	SPED CalHOPE SEL (Social Emotional Learning)	9010	1368	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	Special Ed - Operations	9010	1701	\$0.00	\$241,183.00	\$241,183.00	\$241,183.00	\$0.00
38	Special Ed - Medi-Cal Billing Option	9010	6510	\$9,675,888.50	\$250,000.00	\$9,925,888.50	\$462,148.00	\$9,463,740.50
39	<b>TOTAL SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$13,470,868.21</b>	<b>\$14,550,493.00</b>	<b>\$28,021,361.21</b>	<b>\$16,331,011.00</b>	<b>\$11,690,350.21</b>

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

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

Line #	Description	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2025	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2026
40	<b>SELPA RESTRICTED BUDGETS</b>							
41	SELPA - Young Adult Recycling	0000	2205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	SELPA - Workability Fundraising	0000	2206	\$1,428.69	\$2,095.00	\$3,523.69	\$2,095.00	\$1,428.69
43	SELPA - MAA #8 - SELPA 10%	0000	7908	\$127,490.99	\$0.00	\$127,490.99	\$0.00	\$127,490.99
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	\$0.00	\$0.00	\$0.00	\$0.00
43	SELPA - ADR Grant Alt. Dispute Resolution Expansion 20/21	3395	2220	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$2,273,718.16	\$1,204,193.00	\$3,477,911.16	\$1,382,462.00	\$2,095,449.16
45	SELPA - Out of Home Care	6500	2030	\$5,538,704.65	\$1,399,606.00	\$6,938,310.65	\$1,167,848.00	\$5,770,462.65
46	SELPA - Regionalized Services	6500	2060	\$1,613,289.24	\$566,584.00	\$2,179,873.24	\$676,332.00	\$1,503,541.24
47	SELPA - Program Specialist	6500	2070	\$1,803,316.46	\$843,877.00	\$2,647,193.46	\$888,304.00	\$1,758,889.46
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	\$2,290,399.00	\$2,290,399.00	\$2,290,399.00	\$0.00
50	SELPA - Psych Services - Contracted	6500	2500	\$314,225.90	\$621,955.00	\$936,180.90	\$598,896.00	\$337,284.90
52	SELPA - Workability I	6520	2200	\$0.00	\$314,615.00	\$314,615.00	\$314,615.00	\$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 - Out of Home Care	9010	2030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
56	SELPA - Regionalized Services	9010	2060	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
57	SELPA - Program Specialist	9010	2070	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58	SELPA - Inservice Administration Budget	9010	2160	\$17,786.56	\$45,993.00	\$63,779.56	\$45,993.00	\$17,786.56
59	SELPA - 504 Trainings	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05
60	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$32,497.68	\$23,100.00	\$55,597.68	\$23,100.00	\$32,497.68
61	SELPA - LSH Winter Symposium	9010	2170	\$92,218.76	\$20,723.00	\$112,941.76	\$20,723.00	\$92,218.76
62	SELPA - Autism Forum	9010	2175	\$5,756.26	\$4,627.00	\$10,383.26	\$4,627.00	\$5,756.26
63	SELPA - Pathways to Partnership (P2P) MOU ADR	9010	2223	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00
64	SELPA - We Can Work	9012	2208	\$0.00	\$376,320.00	\$376,320.00	\$376,320.00	\$0.00
65	SELPA - Junior League San Joaquin County	9010	2207	\$3,717.38	\$3,717.00	\$7,434.38	\$3,717.00	\$3,717.38
66	<b>TOTAL SELPA RESTRICTED BUDGETS</b>			<b>\$11,835,992.78</b>	<b>\$7,793,611.00</b>	<b>\$19,629,603.78</b>	<b>\$7,871,238.00</b>	<b>\$11,758,365.78</b>
67	<b>TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$25,306,860.99</b>	<b>\$22,344,104.00</b>	<b>\$47,650,964.99</b>	<b>\$24,202,249.00</b>	<b>\$23,448,715.99</b>
68	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$26,144,336.50</b>	<b>\$83,070,563.00</b>	<b>\$109,214,899.50</b>	<b>\$84,900,948.00</b>	<b>\$24,313,951.50</b>
69	<b>INTERNAL SJCOE MENTAL HEALTH &amp; LEARNING RECOVERY BUDGETS</b>							
70	SJCOE COSP ~ Mental Health Services	6546	3215	\$191,093.04	\$100,990.00	\$292,083.04	\$76,557.00	\$215,526.04
71	SJCOE Venture Academy ~ Mental Health Services	6546	3216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
72	<b>TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>			<b>\$191,093.04</b>	<b>\$100,990.00</b>	<b>\$292,083.04</b>	<b>\$76,557.00</b>	<b>\$215,526.04</b>
73	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS &amp; INTERNAL MENTAL HEALTH</b>			<b>\$26,335,429.54</b>	<b>\$83,171,553.00</b>	<b>\$109,506,982.54</b>	<b>\$84,977,505.00</b>	<b>\$24,529,477.54</b>

**SPECIAL EDUCATION ANALYSIS PASS THRU  
2025-2026 FIRST INTERIM FINANCIAL REPORT**

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

Line #	Description	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2025	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2026
<b>SPECIAL EDUCATION PASS THRU - FUND 10</b>								
1	American Rescue Plan - Local Assistance Entitlement -SJCOE Spec Ed, COSP, Venture - Prior Year	3305	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	American Rescue Plan - Local Assistance Entitlement - Districts	3305	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	America Rescue Plan - Federal Preschool Entitlement (SJCOE/Districts) - Prior Year	3308	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture	3310	0000	\$0.00	\$1,428,296.00	\$1,428,296.00	\$1,428,296.00	\$0.00
5	Local Assistance Grant - Districts	3310	0000	\$0.00	\$13,548,281.00	\$13,548,281.00	\$13,548,281.00	\$0.00
6	Local Assistance Grant - Districts - Prior Year	3310	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Federal Preschool Grant (SJCOE/Districts)	3315	0000	\$0.00	\$314,062.00	\$314,062.00	\$314,062.00	\$0.00
8	Federal Preschool Grant (SJCOE/Districts) - Prior Year	3315	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	AB602 District Revenue	6500	1000	\$0.00	\$18,911,289.00	\$18,911,289.00	\$18,911,289.00	\$0.00
10	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$42,659,747.00	\$42,659,747.00	\$42,659,747.00	\$0.00
11	Special Ed County Program Reserve	6500	1000	\$0.00	\$27,760.00	\$27,760.00	\$27,760.00	\$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)	6512	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	Learning Recovery Support	6537	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	Mental Health Services (SJCOE/Districts)	6546	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	<b>TOTAL SPECIAL EDUCATION PASS THRU - FUND 10</b>			<b>\$0.00</b>	<b>\$76,913,969.00</b>	<b>\$76,913,969.00</b>	<b>\$76,913,969.00</b>	<b>\$0.00</b>

# San Joaquin County SELPA

2025-26

## AB602 SELPA Funding Documents

### First Interim AB602

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# San Joaquin County SELPA

2025-26

First Interim AB602

Assumptions

## Revenue

2025-26 COLA ~ 2.30% COLA

2025-26 Updated Projected ADA ~ PER DISTRICT greater of CY, PY, PPY

2025-26 Updated AB602 Calculations

2025-26 District LCFF Transfer based on LCFF per ADA methodology

2025-26 Special Education Taxes based on 24-25 Fiscal Year

## SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Student Enrollment based on 9/10/25 enrollment

Salaries ~ Step & Column Adjustment, 2.3% COLA and \$3,200 one-time payment

Indirect cost rate ~ 9.34%

## Other

**SJCOE SELPA Comparison of Funding Models**

Col A	Col B	Col C 2025-26	Col C 2025-26	Col E Differences	
Line #	Description	First Interim AB602	Budget AB602	Col C - D	Differences explanations
1.	<b>SELPA Revenue Estimates</b>				
2.	Current Year Base Entitlement	\$ 67,603,814	\$ 67,603,814	\$ -	Decrease in Taxes
3.	Less Special Ed Taxes	\$ (5,980,484)	\$ (5,980,704)	\$ 220	
4.	<b>Subtotal State Aid</b>	<b>\$ 61,623,330</b>	<b>\$ 61,623,110</b>	<b>\$ 220</b>	
5.	<b>Total SELPA Revenues Estimated</b>	<b>\$ 67,603,814</b>	<b>\$ 67,603,814</b>	<b>\$ -</b>	
6.	<b>Special Ed County Program Budget</b>				
7.	Total Special Ed County Program Revenues	\$ 18,038,952	\$ 18,036,598	\$ 2,354	Increase in Transfers out for Maint., Decrease in Taxes Increase due to 2.30% on Salary and \$3,200 off salary schedule not included in original budget.
8.	Total Special Ed County Program Expenditures	\$ (60,698,699)	\$ (58,545,471)	\$ (2,153,228)	
9.	<b>Net Special Ed County Program - Unfunded Costs</b>	<b>\$ (42,659,747)</b>	<b>\$ (40,508,873)</b>	<b>\$ (2,150,874)</b>	
10.	<b>SELPA Funding Factor Determination</b>				
11.	<b>Total Estimated SELPA State Aid Revenues</b>	<b>\$ 61,623,330</b>	<b>\$ 61,623,110</b>	<b>\$ 220</b>	Change due to details above
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
13.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 61,598,796</b>	<b>\$ 61,598,576</b>	<b>\$ 220</b>	
14.	Total Unfunded Special Ed County Program Costs	\$ (42,659,747)	\$ (40,508,873)	\$ (2,150,874)	
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	\$ (27,760)	\$ (28,036)	\$ 276	
20.	<b>SELPA State Aid Revenues Available-Districts</b>	<b>\$ 18,911,289</b>	<b>\$ 21,061,667</b>	<b>\$ (2,150,378)</b>	
21.	<b>SELPA Proration Factor</b>	<b>0.3070074454</b>	<b>0.3419180827</b>	<b>(0.03491064)</b>	
22.	<b>Total Special Education (State Aid &amp; Special Ed Taxes)</b>	<b>2025-26</b>	<b>2025-26</b>	<b>Differences</b>	
23.	<b>LEA Funding</b>	<b>Total SELPA Revenues Estimated</b>	<b>Total SELPA Revenues Estimated</b>	<b>Col C - D</b>	
24.	Banta	\$ 470,461	\$ (651,841)	\$ 1,122,302	If expenditure fall out materializes in 24-25 as in prior years, the amount to Districts will increase.
25.	Escalon	\$ 620,690	\$ 1,185,934	\$ (565,244)	
26.	Jefferson	\$ 539,834	\$ 440,000	\$ 99,834	
27.	Lammersville	\$ 4,291,772	\$ 2,445,024	\$ 1,846,748	
28.	Lincoln	\$ 1,692,124	\$ 1,704,947	\$ (12,823)	
29.	Linden	\$ 402,817	\$ 328,703	\$ 74,114	
30.	Manteca	\$ 6,917,431	\$ 9,671,137	\$ (2,753,706)	
31.	New Jerusalem	\$ (131,604)	\$ (113,505)	\$ (18,099)	
32.	Ripon	\$ (241,613)	\$ (262,218)	\$ 20,605	
33.	Tracy	\$ 1,142,806	\$ 3,139,693	\$ (1,996,887)	
34.	Venture	\$ 1,667,846	\$ 1,667,846	\$ -	
35.	SJCOE/One.Charter	\$ 1,538,725	\$ 1,505,947	\$ 32,778	
36.	<b>Subtotal LEA Funding</b>	<b>\$ 18,911,289</b>	<b>\$ 21,061,667</b>	<b>\$ (2,150,378)</b>	
37.	SJCOE - Special Ed County Program	\$ 42,659,747	\$ 40,508,873	\$ 2,150,874	
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	\$ 27,760	\$ 28,036	\$ (276)	
45.	SJCOE Special Ed Taxes	\$ 5,980,484	\$ 5,980,704	\$ (220)	
46.	<b>Total SELPA Revenues</b>	<b>\$ 67,603,814</b>	<b>\$ 67,603,814</b>	<b>\$ -</b>	

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

**SJCOE SELPA Comparison of Funding Models**

Col A	Col B	Col C 2025-26	Col D 2024-25	Col E Differences	
Line #	Description	First Interim AB602	Annual Accrual Aug 2025 AB602	Col C - D	Differences explanations
1.	<b>SELPA Revenue Estimates</b>				
2.	Current Year Base Entitlement	\$ 67,603,814	\$ 64,827,822	\$ 2,775,992	Increase in Funded ADA and an increase in base rate by COLA of 2.30%
3.	Less Special Ed Taxes	\$ (5,980,484)	\$ (5,980,484)	\$ -	
4.	<b>Subtotal State Aid</b>	\$ 61,623,330	\$ 58,847,338	\$ 2,775,992	
5.	<b>Total SELPA Revenues Estimated</b>	\$ 67,603,814	\$ 64,827,822	\$ 2,775,992	
6.	<b>Special Ed County Program Budget</b>				
7.	Total Special Ed County Program Revenues	\$ 18,038,952	\$ 21,744,583	\$ (3,705,631)	Decrease for removal of GF Contribution for Off Salary Sch and Ins. Support and Contribution from OOH. Incr. in LCFF calculated per district
8.	Total Special Ed County Program Expenditures	\$ (60,698,699)	\$ (56,438,380)	\$ (4,260,319)	Change due to 24-25 vacancy fallout added back and step and column adjustments added to 25-26 for budgeting purposes. 3 - 25-26 Growth positions added in projections
9.	<b>Net Special Ed County Program - Unfunded Costs</b>	\$ (42,659,747)	\$ (34,693,796)	\$ (7,965,951)	
10.	<b>SELPA Funding Factor Determination</b>				
11.	<b>Total Estimated SELPA State Aid Revenues</b>	\$ 61,623,330	\$ 58,847,338	\$ 2,775,992	
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
13.	<b>Subtotal of SELPA Revenues</b>	\$ 61,598,796	\$ 58,822,804	\$ 2,775,992	
14.	Total Unfunded Special Ed County Program Costs	\$ (42,659,747)	\$ (34,693,796)	\$ (7,965,951)	Change due to details above
15.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
16.	Use of Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
17.	Use of OOH Contribution Reserve	\$ -	\$ -	\$ -	
18.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	
19.	Replenish Special Ed County Program Reserves to 1% Level	\$ (27,760)	\$ (14,560)	\$ (13,200)	
20.	<b>SELPA State Aid Revenues Available-Districts</b>	\$ 18,911,289	\$ 24,114,447	\$ (5,203,158)	
21.	<b>SELPA Proration Factor</b>	0.3070074454	0.4099506584	(0.1029432)	
22.	<b>Total Special Education (State Aid &amp; Special Ed Taxes)</b>	<b>2025-26</b>	<b>2024-25</b>	<b>Differences</b>	
23.	<b>LEA Funding</b>	<b>Total SELPA Revenues Estimated</b>	<b>Total SELPA Revenues Estimated</b>	<b>Col C - D</b>	
24.	Banta	\$ 470,461	\$ 808,010	\$ (337,549)	
25.	Escalon	\$ 620,690	\$ 1,310,830	\$ (690,140)	
26.	Jefferson	\$ 539,834	\$ 335,898	\$ 203,936	
27.	Lammersville	\$ 4,291,772	\$ 4,047,390	\$ 244,382	
28.	Lincoln	\$ 1,692,124	\$ 2,325,727	\$ (633,603)	
29.	Linden	\$ 402,817	\$ 440,492	\$ (37,675)	
30.	Manteca	\$ 6,917,431	\$ 9,068,598	\$ (2,151,167)	
31.	New Jerusalem	\$ (131,604)	\$ (110,613)	\$ (20,991)	
32.	Ripon	\$ (241,613)	\$ 218,966	\$ (460,579)	
33.	Tracy	\$ 1,142,806	\$ 2,907,024	\$ (1,764,218)	
34.	Venture	\$ 1,667,846	\$ 1,575,236	\$ 92,610	
35.	SJCOE/One.Charter	\$ 1,538,725	\$ 1,186,889	\$ 351,836	
36.	<b>Subtotal LEA Funding</b>	\$ 18,911,289	\$ 24,114,447	\$ (5,203,158)	If expenditure fall out materializes in 25-26 as in prior years, the amount to districts will increase.
37.	SJCOE - Special Ed County Program	\$ 42,659,747	\$ 34,693,796	\$ 7,965,951	
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 OOH Contribution Reserve	\$ -	\$ -	\$ -	
43.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	
44.	Replenish Special Ed County Program Reserves to 1% Level	\$ 27,760	\$ 14,560	\$ 13,200	
45.	SJCOE Special Ed Taxes	\$ 5,980,484	\$ 5,980,484	\$ -	
46.	<b>Total SELPA Revenues</b>	\$ 67,603,814	\$ 64,827,822	\$ 2,775,992	

# 2025-26 SELPA Funding Factor

<u>SELPA Revenues</u>		
1.	Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate)	\$ 67,603,814
2.	Less Current Year Estimated Special Education Property Taxes	\$ (5,980,484)
3.	<b>Total Current year Estimated State Aid SELPA Revenues</b>	<b>\$ 61,623,330</b>

4.	State Funding Exhibit (SJCOE)	\$ 61,623,330
5.	Difference	\$ -

<u>Funding Factor</u>		Special Ed County Program Reserves	Midyear Growth Class Reserve	OOHC Contribution Reserve	Charter Decline Adj. Reserve
6.	<b>Total Estimated SELPA Revenues</b>	\$ 61,623,330			
7.	Reserves Beginning Balance	\$ 588,473.38	\$ 249,002.13	\$ -	\$ -
8.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)			
9.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 61,598,796</b>			
10.	Total Unfunded Special Ed County Program Costs	\$ (42,659,747)	\$ -		
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	\$ (27,760)	\$ 27,760		
17.	<b>Balance of SELPA Revenues Available for Distribution to Districts</b>	<b>\$ 18,911,289</b>	<b>\$ 616,233.38</b>	<b>\$ 249,002.13</b>	<b>\$ -</b>
18.	<b>SELPA Funding Factor</b>	<b><u>0.3070074454</u></b>			

Check	\$61,623,330	\$616,233	1%	\$249,002	\$0	\$0
	\$0	\$0		\$0	\$0	\$0

**2025-26 State Aid Entitlements by District**

<b>Col A</b> Line #	<b>Col B</b> District	<b>Col C</b> 2025-26 FUNDED SELPA ADA*	<b>Col E</b> 2025-26 Adjusted Entitlement 0.3070074454 \$ 18,911,289
		73,680.39	
1.	Banta	3,932.99	\$ 470,461
2.	Escalon	2,913.81	\$ 620,690
3.	Jefferson	3,155.05	\$ 539,834
4.	Lammersville	7,901.85	\$ 4,291,772
5.	Lincoln	8,145.00	\$ 1,692,124
6.	Linden	2,213.80	\$ 402,817
7.	Manteca	23,991.21	\$ 6,917,431
8.	New Jerusalem	17.84	\$ (131,604)
9.	Ripon	3,221.47	\$ (241,613)
10.	Tracy	12,868.94	\$ 1,142,806
11.	Venture	1,817.76	\$ 1,667,846
12.	SJCOE/One.Charter	2,662.08	\$ 1,538,725
13.	<b>Subtotal LEAs</b>	<b>72,841.80</b>	<b>\$ 18,911,289</b>
14.	SJCOE-Special Ed County Program	838.59	\$ 42,659,747
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		\$ 27,760
22.	<b>Totals</b>	<b>73,680.39</b>	<b>\$61,623,330</b>
23.	State Funding Exhibit	73,680.39	\$ 61,623,330
24.	Difference	-	\$0

2025-26 Usage Calc

Line #	District	Col A 2025-26	Col B 2025-26	Col C 2025-26	Col D 2025-26	Col E 2025-26	Col F 2025-26	Col G 2025-26	Col H 2025-26	Col I 2025-26	Col J	Col K 2025-26	Col L 2025-26
		# 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 \$896.8992228 X 2.30% COLA for the 2025-26 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	25-26 LCFF Revenue Generated by Students Enrolled in County Program	Federal Local Assistance Revenue for Students Enrolled in County Program based on 24-25 Calc	Contribution Excess AB 602 Revenue from One.Charter and Community Allocated back to Districts	Net Remaining Cost after County AB602, Excess AB602, LCFF and Local Assistance Revenues Applied	Balance To(From) District
		9/10/25 Revised Data	9/10/25 Revised Data	COD Projected Average			Col C Dist. Rate * Col F total costs	Col G rate per ADA * Col B	Individual LCFF calcs per district as of Budget	Col H Total projected revenue * Col C		Col F - G - H - I - J	Col D - K
					\$ 917.53						68,361.96		
					\$ 66,834,384.00		\$ 60,829,980.00	\$ 769,430.00		\$ 1,078,447	\$ 903,808.00		
								\$ 825.56867					
1.	Banta	4	58	6.34%	\$ 3,608,628.00	5.40%	\$ 3,856,621.00	\$ 47,883.00	\$ 550,199.00	\$ 68,374.00	\$ 51,998.00	\$ 3,138,167.00	\$ 470,461.00
2.	Escalon	4	37	4.19%	\$ 2,673,502.00	4.00%	\$ 2,548,776.00	\$ 30,546.00	\$ 381,708.00	\$ 45,187.00	\$ 38,523.00	\$ 2,052,812.00	\$ 620,690.00
3.	Jefferson	1	48	5.01%	\$ 2,894,846.00	4.33%	\$ 3,047,582.00	\$ 39,627.00	\$ 557,200.00	\$ 54,030.00	\$ 41,713.00	\$ 2,355,012.00	\$ 539,834.00
4.	Lammersville	5	57	6.34%	\$ 7,250,168.00	10.85%	\$ 3,856,621.00	\$ 47,057.00	\$ 678,324.00	\$ 68,374.00	\$ 104,470.00	\$ 2,958,396.00	\$ 4,291,772.00
5.	Lincoln	1	124	12.78%	\$ 7,473,265.00	11.18%	\$ 7,774,071.00	\$ 102,371.00	\$ 1,645,049.00	\$ 137,826.00	\$ 107,684.00	\$ 5,781,141.00	\$ 1,692,124.00
6.	Linden	1	33	3.48%	\$ 2,031,223.00	3.04%	\$ 2,116,883.00	\$ 27,244.00	\$ 394,435.00	\$ 37,530.00	\$ 29,268.00	\$ 1,628,406.00	\$ 402,817.00
7.	Manteca	13	303	32.31%	\$ 22,012,605.00	32.94%	\$ 19,654,167.00	\$ 250,147.00	\$ 3,643,214.00	\$ 348,446.00	\$ 317,186.00	\$ 15,095,174.00	\$ 6,917,431.00
8.	New Jerusalem	-	3	0.31%	\$ 16,369.00	0.02%	\$ 188,573.00	\$ 2,477.00	\$ 34,544.00	\$ 3,343.00	\$ 236.00	\$ 147,973.00	\$ (131,604.00)
9.	Ripon	8	55	6.44%	\$ 2,955,789.00	4.42%	\$ 3,917,451.00	\$ 45,406.00	\$ 562,600.00	\$ 69,452.00	\$ 42,591.00	\$ 3,197,402.00	\$ (241,613.00)
10.	Tracy	9	214	22.80%	\$ 11,807,610.00	17.67%	\$ 13,869,235.00	\$ 176,672.00	\$ 2,611,735.00	\$ 245,885.00	\$ 170,139.00	\$ 10,664,804.00	\$ 1,142,806.00
11.	Venture	-	-	0.00%	\$ 1,667,846.00	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,667,846.00
12.	SJCOE/One.Charter	-	-	-	\$ 2,442,533.00	3.65%	\$ -	\$ -	\$ -	\$ -	\$ (903,808.00)	\$ 903,808.00	\$ 1,538,725.00
	<b>Totals</b>	<b>46</b>	<b>932</b>	<b>100.0%</b>	<b>\$ 66,834,384.00</b>	<b>100.0%</b>	<b>\$ 60,829,980.00</b>	<b>\$ 769,430.00</b>	<b>\$ 11,059,008.00</b>	<b>\$ 1,078,447.00</b>	<b>\$ -</b>	<b>\$ 47,923,095.00</b>	<b>\$ 18,911,289.00</b>

Description of the above calcs:

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 \$917.53 (896.90\*2.30% 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 \$917.53 and then divided by total students who generate ADA. This creates a rate of \$825.57 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 Budget provided to Rosa for District Calcs. 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.

Usage Comparison  
Budget vs 1st Data Point

		9/10/25 Revised Data			25-26 Budget					
		<u>Col A</u>	<u>Col B</u>	<u>Col C</u>	<u>Col D</u>	<u>Col E</u>	<u>Col F</u>			
		# of students enrolled in County Program Preschool	# of students enrolled in County Program TK-22	Total District Usage of County Program by LEA	# of students enrolled in County Program Preschool	# of students enrolled in County Program TK-22	Total District Usage of County Program by LEA	Difference in Usage		
		9/10/25 Revised Data	9/10/25 Revised Data	COD Projected Average	Projected Average as of 2/13/25 Revised Data	Projected Average as of 2/13/25 Revised Data	COD Projected Average			
1.	Banta	4	58	6.34%	13	76	8.55%		-2.21%	
2.	Escalon	4	37	4.19%	2	33	3.36%		0.83%	
3.	Jefferson	1	48	5.01%	1	55	5.38%		-0.37%	
4.	Lammersville	5	57	6.34%	7	96	9.84%		-3.50%	
5.	Lincoln	1	124	12.78%	3	135	13.25%		-0.47%	
6.	Linden	1	33	3.48%	5	34	3.74%		-0.26%	
7.	Manteca	13	303	32.31%	17	282	28.71%		3.60%	
8.	New Jerusalem	-	3	0.31%	-	3	0.29%		0.02%	
9.	Ripon	8	55	6.44%	12	58	6.72%		-0.28%	
10.	Tracy	9	214	22.80%	13	197	20.16%		2.64%	
11.	Venture	-	-	0.00%	-	-	0.00%		0.00%	
12.	SJCOE/One.Charter	-	-	-	-	-	-		-	
<b>Totals</b>		<b>46</b>	<b>932</b>	<b>100.0%</b>	<b>978</b>	<b>73</b>	<b>969</b>	<b>100.0%</b>	<b>1042</b>	<b>0.0%</b>

**SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS**

SELPA: San Joaquin COE

		2025-26 First Interim AB602	2025-26 Budget AB602	Difference
<b>ADA and STATEWIDE TARGET and COLA RATES</b>				
SELPA Total ADA	A-1	73,680.39	73,680.39	-
Prior Year SELPA Total ADA	A-2	65,554.22	65,554.22	-
Prior Prior Year SELPA Total ADA	A-3	68,772.01	68,772.01	-
PY Funded ADA (Greater of A-2 or A-3)	A-4	68,772.01	68,772.01	-
Funded ADA (Greater of A-1, A-2, or A-3)	A-5	73,680.39	73,680.39	-
Prior Year Statewide Target Rate (STR)	A-6	\$ 896.8992228000	896.8992228000	-
Current Year Cost of Living Adjustment (COLA) Factor	A-7	1.0230	1.0230	0.0000
Current Year COLA Rate (A-6 * (A-7 - 1))	A-8	\$		-
Current Year STR	A-10	\$ 917.53	917.53	-
<b>FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)]</b>				
Total Base Funding (A5 * A10)	C-1	\$ 67,603,814.00	67,603,814.00	\$ -
Base Proration Factor	C-2	\$ 1.0000	1.0000	0.000
Adjusted Total Base Funding (C2 * C3)	C-3	\$ 67,603,814.00	67,603,814.00	\$ -
<b>FUNDING ENTITLEMENT</b>				
Funding Entitlement (D1)	D-1	\$ \$ 67,603,814.00	\$ 67,603,814.00	\$ -
Local Special Education Property Taxes [EC 2572]	D-2	\$ \$ 5,980,484.00	\$ 5,980,704.00	\$ (220.00)
Applicable Excess ERAF	D-3	\$ 0.00	0.00	\$ -
Total Deductions (D-2 + D-3)	D-4	\$ \$ 5,980,484.00	\$ 5,980,704.00	\$ (220.00)
Net Funding Entitlement (D-1 - D-4)	D-5	\$ \$ 61,623,330.00	\$ 61,623,110.00	\$ 220.00
<b>PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 &amp; EC 56836.31]</b>				
Prior Year Statewide Average PS/RS Rate	E-1	\$ 19.790501797	19.790501797	-
Current Year Statewide Average PS/RS Rate (E-1 * A-7)	E-2	\$ 20.245683338	20.245683338	-
<b>Necessary Small SELPA (NSS) PS/RS Apportionment</b>				
NSS ADA Threshold	E-3	0.00	0.00	-
Qualifying NSS ADA Adjustment (If E-3 > A-4 , then E-3 - A-4; else 0)	E-4	0.00	0.00	-
NSS PS/RS Entitlement (E-2 * E-4)	E-5	\$ 0.00	0.00	-
NSS PS/RS Proration Factor	E-6	1.0000000000	1.0000000000	-
NSS PS/RS Apportionment (E-5 * E-6)	E-7	\$ 0.00	0.00	-
<b>PS/RS Apportionment</b>				
PS/RS Entitlement (A-4 * E-2)	E-8	\$ 1,416,462	1,416,462	-
PS/RS Proration Factor	E-9	1.0000000000	1.0000000000	-
PS/RS Apportionment (E-8 * E-9)	E-10	\$ 1,416,462	1,416,462	-
Total PS/RS Apportionment (E-7 + E-10)	E-11	\$ 1,416,462	1,416,462	-
<b>LOW INCIDENCE [EC 56836.22]</b>				
Low Incidence Disabilities PY December Pupil Count	F-1	330.00	330.00	-
Low Incidence Rate	F-2	\$ 3,649.068497777	3,649.068497777	-
Low Incidence Apportionment (F-1 * F-2)	F-3	\$ 1,204,193	1,204,193	-

**SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS**

SELPA: San Joaquin COE

		2025-26 First Interim AB602	2025-26 Budget AB602	Difference
<b>OUT-OF-HOME CARE [EC 56836.165]</b>				
Out-of-Home Care Apportionment	G-1	\$ 1,347,546.00	1,347,546.00	-
<b>EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) &amp; NSS MENTAL HEALTH SERVICES [EC 56836.21]</b>				
NPS/LCI Extraordinary Cost Pool Apportionment	H-1	\$ 0	0	-
NSS Mental Health Services Extraordinary Cost Pool Apportionment	H-2	\$ 0	0	-
Total Extraordinary Cost Pool Apportionment (H-1 + H-2)	H-3	\$ -	-	-
<b>ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213]</b>				
Prior Year Funding, NSS with Declining ADA Only	I-1	\$		
Current Year Funding, NSS with Declining ADA Only (D-4 + D-5)	I-2	\$		
Decline in Funded ADA (If A-4 < A-5 , A-4 - A-5; else 0)	I-3			
Prior Year SELPA Base Rate	I-4	\$		
Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * A-9)	I-5	\$		
Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5)	I-6	\$		
<b>APPORTIONMENT SUMMARY</b>				
Net Funding Entitlement (D-5)	J-1	\$ 61,623,330.00	61,623,110.00	220.00
Program Specialists/Regionalized Services (E-11)	J-2	\$ 1,416,462	1,416,462	-
Low Incidence (F-3)	J-3	\$ 1,204,193	1,204,193	-
Out-of-Home Care (G-1)	J-4	\$ 1,347,546	1,347,546	-
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	\$ 65,591,531.00	65,591,311.00	220.00
State Infant Funding		\$ 320,643.00	313,293.00	7,350.00
State Apportionment Total with Infant		\$ 65,912,174.00	65,904,604.00	7,570.00
Add back in Property Taxes		\$ 5,980,484.00	5,980,704.00	(220.00)
Grand Total		\$ 71,892,658.00	71,885,308.00	7,350.00
<b>Items outside of AB602 State Calc being allocating separately from State Funding</b>				
Staff Development Grant (Old Res. 6535)		\$ 24,534.00	24,534.00	-

# SELPA ADA Information

	June 2021	June 2022	June 2023	June 2024	Feb-25	Feb-25	Feb-25	Feb-25	Feb-25	Feb-25	Feb-25
	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
	R3 CERT ADA	R3 CERT ADA	R3 CERT ADA*	R-3 Cert June 2023 AB602 ADA**	R-2 Cert Feb 2025 AB602 ADA	Funded ADA ADA	Annual Cert Feb 2025 ADA	Estimated Actuals AB602 ADA	Funded ADA ADA**	First Interim AB602 ADA**	Funded ADA ADA**
	Certified	Certified	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
Banta	315.09	296.66	296.66	203.41	181.91		168.17	182.18		192.28	
Next Generation CH	521.20	540.90	607.50	707.89	688.52		702.83	756.09		885.40	
River Island Technology Academy			975.20	962.66	922.90		939.91	909.57		938.60	
Banta CH			20.00	69.11	56.52		62.34	64.95		66.24	
Epic					469.19		770.88	979.90		1,059.25	
River Islands High					106.59		265.01	494.38		791.22	
<b>Banta Total</b>			1,899.36	1,943.07	2,425.63	2,425.63	2,909.14	3,387.07	3,387.07	3,932.99	3,932.99
Escalon	2,569.96	2,605.12	2,605.12	2,420.96	2,510.18		2,585.33	2,539.87		2,524.00	
Escalon Charter Academy	319.88	323.80	323.80	311.44	304.45		328.48	358.71		360.00	
<b>Escalon Total</b>			2,928.92	2,732.40	2,814.63	2,928.92	2,913.81	2,898.58	2,910.87	2,884.00	2,913.81
Jefferson	2,265.82	2,206.56	2,206.56	2,211.19	2,502.33	2,502.33	2,790.40	2,984.17	2,984.17	3,155.05	3,155.05
Lammersville	5,176.03	5,746.42	5,931.08	6,716.49	7,187.16	7,187.16	7,496.74	7,667.22	7,667.22	7,901.85	7,901.85
Lincoln	8,468.71	8,433.92	8,434.19	7,699.04	7,631.31		7,720.70	7,726.14		7,726.14	
John McCandless CH	399.06	448.49	448.49	406.85	428.63		424.30	405.88		405.88	
<b>Lincoln Total</b>			8,882.68	8,105.89	8,059.94	8,882.68	8,145.00	8,132.02	8,197.42	8,132.02	8,145.00
Linden	2,227.99	2,245.99	2,245.99	2,189.68	2,107.17	2,245.99	2,147.06	2,213.80	2,213.80	2,163.50	2,213.80
Manteca	22,390.39	22,567.99	22,687.52	21,396.33	23,369.61		23,327.42	23,477.80		23,991.21	
be.tech	114.62	118.10									
<b>Manteca Total</b>			22,687.52	21,396.33	23,369.61	23,369.61	23,327.42	23,477.80	23,477.80	23,991.21	23,991.21
New Jerusalem	20.41	23.89	23.89	21.36	21.08		13.50	17.84		13.50	
CAVA											
Humphrey's ABLE	762.90										
Insight at SJ CH	261.57	318.69									
<b>New Jerusalem Total</b>			23.89	21.36	21.08	23.89	13.50	17.84	21.12	13.50	17.84
Ripon	3,164.82	3,271.08	3,271.08	3,152.76	3,121.04	3,271.08	3,212.98	3,221.47	3,221.47	3,217.42	3,221.47
Tracy Unified	13,974.39	13,879.32	13,879.32	12,663.99	12,591.74		12,566.95	12,427.36		12,280.64	
Tracy Learning Center	1,234.62	1,253.08									
Tracy IS Charter			46.30	263.41	273.60		301.99	357.21		357.21	
<b>Tracy Unified Total</b>			13,925.62	12,927.40	12,865.34	13,925.62	12,868.94	12,784.57	12,849.75	12,637.85	12,868.94
SJCOE-Special Ed County Program	623.81	661.77	661.77	616.61	737.08		780.77	838.59		834.27	
SJCOE Other Programs - COSP/One charter	2,047.13	2,324.10	2,307.17	1,760.42	2,167.01		2,437.82	2,662.08		2,665.00	
SJCOE Other Programs - RITA #2 CH	777.72	897.39									
SJCOE Other Programs - Venture	1,784.87	1,800.37	1,800.37	1,780.62	1,854.95		1,812.59	1,817.76		1,807.00	
<b>SJCOE Total</b>			4,769.31	4,157.65	4,759.04	4,769.31	5,031.18	5,318.43	5,318.43	5,306.27	5,318.43
<b>Totals</b>	69,420.99	69,963.64	68,772.01	65,554.22	69,232.97	71,532.22	70,856.17	72,102.97	72,249.12	73,335.66	73,680.39
SELPA ADA Growth/Decline	(402.20)	542.65	(1,191.63)	(3,217.79)	3,678.75		1,629.77	1,240.23	1,351.70		1,431.27
Growth/Decline %	-0.58%	0.78%	-1.70%	-4.68%	5.61%		2.35%	1.75%	1.91%		1.98%

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

12/3/2025 9:14 AM

Business Services, SJCOE Sp Ed AB602 2025-26 First Interim.xlsx: SELPA ADA

# 2025-26 SJCOE Special Education County Program

## Estimated Revenues by Funding Source

## Estimated Expenditures by Object

Col A	Col B	Col C	Col D	Col E	Col F
Line #	Description	Amount	Line #	Description	First Interim AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 13,816,918.00
R2	County Taxes - Special Education	\$ 5,980,484.00	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 1,634,822.00
R3	Federal Local Assistance Grant	\$ 1,078,447.00	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,833,443.00
R4	District's LCFF Transfer	\$ 11,093,072.00	E4	Instructional Aides Salaries ~ 21xx	\$ 11,241,561.00
R5	Mental Health & District Rentals/SDC	\$ 39,595.00	E5	Classified Support Salaries - M/O ~ 22xx	\$ 240,982.00
R6	Food Service	\$ 175,987.00	E6	Supv & Admin Salaries ~ 23xx	\$ 34,302.00
R7	SDC Infant (Form I-50 Funding)	\$ 320,643.00	E7	Clerical & Office Salaries ~ 24xx	\$ 869,264.00
R8	Transfers Out	\$ (649,276.00)	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 3,711,966.00
R9			E9	Employee Benefits ~ 3xxx	\$ 14,280,988.00
R10			E10	Materials & Supplies ~ 4xxx	\$ 468,199.00
R11			E11	Mileage, Travel & Conference ~52xx	\$ 252,072.00
R12			E12	Dues & Memberships ~ 53xx	\$ 8,173.00
R13			E13	Insurance ~ 54xx	\$ 153,184.00
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 289,159.00
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 1,179,173.00
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 167,738.00
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 3,031,612.00
R18			E18	Sub-agreements for Services ~ 51xx	\$ 2,143,500.00
R19			E19	EIBT Contracts ~ 51xx	\$ 140,000.00
R20			E20	Communications ~ 59xx	\$ 121,551.00
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	\$ 4,967,073.00
R27			E27	Debt Service ~ 74xx	\$ 113,019.00
R28	<b>Total Estimated Program Revenues</b>	<b>\$ 18,038,952.00</b>	E28	<b>Total Estimated Expenditures</b>	<b>\$ 60,698,699.00</b>
<b>Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures</b>					<b>\$ (42,659,747.00)</b>

Description	First Interim AB602
<b>Total Estimated Revenues</b>	<b>\$ 18,038,952</b>
<b>Less Total Estimated Expenditures</b>	<b>\$ (60,698,699)</b>
<b>Estimated Unfunded Cost - County Special Education Program</b>	<b>\$ (42,659,747)</b>
<b>Revenues Added to Cover County Program Unfunded Costs:</b>	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 42,659,747
<b>Total Revenues to Cover Special Ed County Program</b>	<b>\$ 42,659,747</b>

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I	Col J	Col K
Line #	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
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	\$ 588,473.38
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.	<b>Subtotal Special Ed County Program Reserve</b>	<b>\$ 316,847.42</b>	<b>\$ 746,873.80</b>	<b>\$ 321,289.62</b>	<b>\$ 348,620.55</b>	<b>\$ 392,818.59</b>	<b>\$ (0.60)</b>	<b>\$ 529,914.68</b>	<b>\$ 574,326.62</b>	<b>\$ 588,473.38</b>
10.	<i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i>									
11.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	\$ -	\$ (427,134.87)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12.	Replenish Special Ed County Program Reserve	\$ 7,044.34	\$ -	\$ 27,006.54	\$ 44,198.04	\$ 61,922.00	\$ 77,891.82	\$ 45,673.00	\$ 18,421.00	\$ 27,760.00
13.	<b>Special Ed County Program Reserve Ending Balance - June 30</b>	<b>\$ 323,891.76</b>	<b>\$ 319,738.93</b>	<b>\$ 348,296.16</b>	<b>\$ 392,818.59</b>	<b>\$ 454,740.59</b>	<b>\$ 529,914.68</b>	<b>\$ 575,587.68</b>	<b>\$ 592,747.62</b>	<b>\$ 616,233.38</b>
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	\$ 61,623,330
16.	Special Ed County Program Reserve	1.00%	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	\$ 249,002.13
18.	Use of Midyear Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19.	Transfer from NPS/EIBT Reserve	\$ 69,002.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21.	<b>Reserve for Midyear growth classes Ending Balance</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>
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.	<b>Reserve for NPS/EIBT Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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.	<b>Reserve for OOHC Contribution Reserve Ending Balance</b>	<b>\$ 400,000.00</b>	<b>\$ 2,400,000.00</b>	<b>\$ 1,600,000.00</b>	<b>\$ 800,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reserve for the OOHC Contribution of SIM - Distribute all in 24-25</b>										
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.	<b>Reserve for Charter Decline Adjustment Ending Balance</b>	<b>\$ 260,649.00</b>	<b>\$ 568,094.00</b>	<b>\$ 571,427.00</b>	<b>\$ 1,461,826.00</b>	<b>\$ 2,486,461.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

New

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

Column A	Column B	Column C	Column D 2025-2026	Column E 2025-2026	Column F 2026-2027	Column G 2027-2028
Line #	Summary Description		TCSJ Budget	TCSJ First Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	<b>Beginning Balance July 1st</b>		\$ 4,551,974.47	\$ 5,058,442.87	\$ 4,822,678.87	\$ 4,683,586.87
2	Total Revenue		\$ 11,021,131.00	\$ 12,294,356.00	\$ 9,989,056.00	\$ 10,184,755.00
3	TCSJ Expenses		\$ 10,486,242.00	\$ 12,530,120.00	\$ 10,128,148.00	\$ 10,198,536.00
4	Surplus/Deficit		\$ 534,889.00	\$ (235,764.00)	\$ (139,092.00)	\$ (13,781.00)
5	<b>Ending Balance</b>		\$ 5,086,863.47	\$ 4,822,678.87	\$ 4,683,586.87	\$ 4,669,805.87
6	<i>Teach Out Plan / Reserve</i>		\$ 1,893,756.00	\$ 1,893,756.00	\$ 1,893,756.00	\$ 1,893,756.00
7	Adjusted Ending Balance		\$ 3,193,107.47	\$ 2,928,922.87	\$ 2,789,830.87	\$ 2,776,049.87
8	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 5,086,863.47	\$ 4,822,678.87	\$ 4,683,586.87	\$ 4,669,805.87
9	<b>Detail Object Codes</b>					
10	<b>Beginning Balance</b>		\$ 4,551,974.00	\$ 5,058,442.87	\$ 4,822,678.87	\$ 4,683,586.87
11	8980	SJCOE Contribution	\$ 2,354,940.00	\$ 2,354,940.00	\$ 2,402,039.00	\$ 2,450,080.00
12	8689	Tuition	\$ 7,514,130.00	\$ 7,167,859.00	\$ 7,382,895.00	\$ 7,530,553.00
13	8660	Interest	\$ 204,122.00	\$ 204,122.00	\$ 204,122.00	\$ 204,122.00
14	8689	TCJS Alumni Outreach 6000	\$ -	\$ -	\$ -	\$ -
15	8689	Residency 2023-2026-5980	\$ 466,207.00	\$ 1,995,869.00	\$ -	\$ -
16	8689	Residency 2022-2026-5982	\$ -	\$ 13,629.00		
17	8689	CDE Professional Dev. Video-5984	\$ 300,000.00	\$ 300,000.00		
18	8689	WE Will! Grant 5973	\$ 102,707.00	\$ 174,609.00		
19	8689	Residency Capacity Grant 2023-2026 5976	\$ 79,025.00	\$ 83,328.00		
20	<b>Total Revenue</b>		\$ 11,021,131.00	\$ 12,294,356.00	\$ 9,989,056.00	\$ 10,184,755.00
21	1101/1105	Teacher/Extra/Subs	\$ 953,445.00	\$ 1,009,471.00	\$ 925,051.00	\$ 925,051.00
22	1300	Cert Perm	\$ 2,029,647.00	\$ 2,186,007.00	\$ 2,187,727.00	\$ 2,229,200.00
23	1311	Cert Temp	\$ 285,457.00	\$ 285,457.00	\$ 267,714.00	\$ 267,714.00
24	<b>Total 1xxx</b>		\$ 3,268,549.00	\$ 3,480,935.00	\$ 3,380,492.00	\$ 3,421,965.00
25	2206	Class Supp/OT	\$ -	\$ -	\$ -	\$ -
26	2300	Class Supv Perm	\$ 213,829.00	\$ 337,025.00	\$ 332,735.00	\$ 338,185.00
27	2400	Class Perm	\$ 1,062,632.00	\$ 1,031,030.00	\$ 1,002,418.00	\$ 1,005,370.00
28	2405/2406	Class Temp/OT	\$ 106,041.00	\$ 106,041.00	\$ 106,041.00	\$ 106,041.00
29	2906	Other Class OT/Temp	\$ 1,330,717.00	\$ 1,323,983.00	\$ 1,257,717.00	\$ 1,257,717.00
30	<b>Total 2xxx</b>		\$ 2,713,219.00	\$ 2,798,079.00	\$ 2,698,911.00	\$ 2,707,313.00
31	3000	Benefits	\$ 1,695,094.00	\$ 1,830,131.00	\$ 1,818,871.00	\$ 1,821,184.00
32	<b>Total 3xxx</b>		\$ 1,695,094.00	\$ 1,830,131.00	\$ 1,818,871.00	\$ 1,831,728.00
33	4200	Books	\$ 4,984.00	\$ 4,984.00	\$ 4,984.00	\$ 4,984.00
34	4310	Materials	\$ 69,616.00	\$ 54,721.00	\$ 50,124.00	\$ 50,124.00
35	4400	Non Cap Equip	\$ 2,500.00	\$ 27,038.00	\$ 27,038.00	\$ 27,038.00
36	<b>Total 4xxx</b>		\$ 77,100.00	\$ 86,743.00	\$ 82,146.00	\$ 82,146.00
37	5200	Travel & Conference	\$ 63,200.00	\$ 97,862.00	\$ 99,362.00	\$ 99,362.00
38	5300	Dues & Membership	\$ 40,123.00	\$ 46,475.00	\$ 46,475.00	\$ 46,475.00
39	5400	Insurance/Property & Liability	\$ 20,788.00	\$ 17,882.00	\$ 18,597.00	\$ 19,341.00
40	5580	Laundry/Dry Cleaning	\$ -	\$ 1,000.00	\$ 1,040.00	\$ 1,082.00
41	5600	Rent/Bldgs. & Repairs	\$ 2,500.00	\$ 20,900.00	\$ 20,900.00	\$ 20,900.00
42	5620	SJCOE Rent Only	\$ 566,137.00	\$ 566,137.00	\$ 566,137.00	\$ 566,137.00
43	5710	Direct Cost for Interfund Serv.	\$ 148,370.00	\$ 157,683.00	\$ 157,683.00	\$ 157,683.00
44	5800	Contract Services	\$ 950,989.00	\$ 2,392,386.00	\$ 327,634.00	\$ 327,634.00
45	5900	Postage/Cell/Internet	\$ 18,500.00	\$ 20,700.00	\$ 21,528.00	\$ 22,389.00
46	<b>Total 5xxx</b>		\$ 1,810,607.00	\$ 3,321,025.00	\$ 1,259,356.00	\$ 1,261,003.00
47	6200	Building Improvements	\$ -	\$ -	\$ -	\$ -
48	6400	Equipment	\$ -	\$ -	\$ -	\$ -
49	<b>Total 6xxx</b>		\$ -	\$ -	\$ -	\$ -
50	7310	Indirect	\$ 869,816.00	\$ 985,968.00	\$ 861,133.00	\$ 867,142.00
51	743x	Debt Service	\$ 51,857.00	\$ 27,239.00	\$ 27,239.00	\$ 27,239.00
52	<b>Total 7xxx</b>		\$ 921,673.00	\$ 1,013,207.00	\$ 888,372.00	\$ 894,381.00
53	<b>Total Expenses</b>		\$ 10,486,242.00	\$ 12,530,120.00	\$ 10,128,148.00	\$ 10,198,536.00
54	Total Surplus/Deficit		\$ 534,889.00	\$ (235,764.00)	\$ (139,092.00)	\$ (13,781.00)
55	<b>Ending Balance</b>		\$ 5,086,863.00	\$ 4,822,678.87	\$ 4,683,586.87	\$ 4,669,805.87
56	<i>Teach Out Plan / Reserve</i>		\$ 1,893,756.00	\$ 1,893,756.00	\$ 1,893,756.00	\$ 1,893,756.00
57	<i>2% Economic Uncertainty Reserve</i>		\$ 209,725.00	\$ 250,602.00	\$ 202,563.00	\$ 203,971.00
58	<i>Amount Above (Below) Target</i>		\$ 2,983,382.00	\$ 2,678,320.87	\$ 2,587,267.87	\$ 2,572,078.87
59	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 5,086,863.00	\$ 4,822,678.87	\$ 4,683,586.87	\$ 4,669,805.87



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Devereux Foundation	\$250,000.00	7/2/2025	Marty Remmers	Contracted services to provide residential board and care of students during the 2025/26 FY	PO26-00241
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Benchmark Behavioral	\$232,000.00	7/2/2025	Marty Remmers	Contracted services to provide residential board and care of students during the 2025/26 FY	PO26-00254
Fund 01 01-6500-1700	Special Education (Restricted)	Action ASAP	\$59,910.00	7/2/2025	Rowena Fairbanks	Contracted services to provide daily mail and meal delivery during the 2025/26 FY	PO26-00391
Fund 01 01-6500-2327	S.E.L.P.A. (Restricted)	Right Direction Crisis Intervention	\$50,000.00	7/2/2025	Marty Remmers	Contracted services to provide transportation services to students during the 2025/26 FY	PO26-00406
Fund 01 01-9010-6264	GVCC (Restricted)	Sonora Area Foundation	\$28,875.00	7/2/2025	Nick Mueller	Contracted services to provide local oversight for the Tuolumne Community Collaborative Workforce during the 2025/26 FY	PO26-00422
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest Education CV LLC	\$300,000.00	7/2/2025	Marty Remmers	Contracted services for student tuition during the 2025/26 FY	PO26-00436
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest Sacramento Depot Park	\$50,000.00	7/2/2025	Marty Remmers	Contracted services for student tuition during the 2025/26 FY	PO26-00439
Fund 01 01-0000-5071	Administration (Unrestricted)	Capitol Advisors Group LLC	\$36,000.00	7/2/2025	Troy Brown	Contracted services to provide legislative and administrative representation during the 2025/26 FY	PO26-00500
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	247 Allstaff LLC	\$492,377.00	7/2/2025	Rowena Fairbanks	Contracted services to provide LVN services for Special Education students during the 2025/26 FY	PO26-00614
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	A Show of Hands	\$759,590.00	7/2/2025	Rowena Fairbanks	Contracted services to provide sign language interpreting services during the 2025/26 FY	PO26-00615
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Easter Seals Superior California	\$109,208.00	7/2/2025	Rowena Fairbanks	Contracted services to provide physical therapy, assistive tech. services and occupational therapy services during the 2025/26 FY	PO26-00616
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Behavioral and Educational Strategies and Training	\$39,708.00	7/2/2025	Rowena Fairbanks	Contracted services to provide specialized academic instruction to students during the 2025/26 FY	PO26-00617
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Victor Community Support Services Inc	\$600,000.00	7/22/2025	Marty Remmers	Contracted services to provide CARES services during the 2025/26 FY	PO26-00623
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Eaton Corp	\$219,498.00	7/3/2025	Rowena Fairbanks	Contracted services to provide sign language interpreting services during the 2025/26 FY	PO26-00808
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	The Gift of Speech	\$36,000.00	7/3/2025	Rowena Fairbanks	Contracted services to provide language and speech services during the 2025/26 FY	PO26-00881
Fund 01 01-6500-3202	Venture Academy (Restricted)	Speech Therapy Associates	\$165,000.00	7/2/2025	Joni Hellstrom	Contracted services to provide speech therapy and assessment services during the 2025/26 FY	PO26-00929
Fund 09 09-1100-3846	Venture Academy (Restricted)	Old Sow Coaching and Consulting	\$28,540.00	7/2/2025	Joni Hellstrom	Contracted services to provide individual leadership coaching including professional development during the 2025/26 FY	PO26-00930
Fund 09 09-0000-3800	Venture Academy (Unrestricted)	Renaissance Learning	\$43,226.81	7/2/2025	Joni Hellstrom	Contracted services to provide on-site and remote training during the 2025/26 FY	PO26-01024
Fund 09 09-0000-3800 09-6762-3881	Venture Academy (Unrestricted) (Restricted)	Unbounded Learning Inc	\$44,000.00	7/3/2025	Joni Hellstrom	Contracted services to provide virtual-onboarding adoption support during the 2025/26 FY	PO26-01116
Fund 01 01-6500-1050	Special Education (Restricted)	Butterfly Effects LLC	\$71,760.00	7/2/2025	Rowena Fairbanks	Contracted services to provide BCBA and instructional assistant services during the 2025/26 FY	PO26-01218
Fund 01 01-6500-1020	Special Education (Restricted)	Faith In Action Communication Education Services	\$761,552.00	7/2/2025	Rowena Fairbanks	Contracted services to provide Instructional Assistant for Special Education students during the 2025/26 FY	PO26-01220
Fund 01 01-6266-1459	Special Education (Restricted)	Old Sow Coaching and Consulting	\$25,540.00	7/2/2025	Rowena Fairbanks	Contracted services to provide leadership coaching to the Special Education director during the 2025/26 FY	PO26-01224



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-6500-2010	Special Education (Restricted)	Procure Therapy	\$217,948.00	7/2/2025	Rowena Fairbanks	Contracted services to provide VI services along with braille & ILS instruction during the 2025/26 FY	PO26-01225
Fund 01 01-6500-1050	Special Education (Restricted)	Procure Therapy	\$60,500.00	7/2/2025	Rowena Fairbanks	Contracted services to provide PT services during the 2025/26 FY	PO26-01226
Fund 01 01-6500-1020	Special Education (Restricted)	Procure Therapy	\$324,000.00	7/2/2025	Rowena Fairbanks	Contracted services to provide IA services during the 2025/26 FY	PO26-01227
Fund 01 01-6500-1050	Special Education (Restricted)	Soliant Health LLC	\$532,257.00	7/2/2025	Rowena Fairbanks	Contracted services to provide SLP/PT services during the 2025/26 FY	PO26-01228
Fund 12 12-5210-6950 12-6057-7772 12-6127-6204 12-5211-6955	Early Childhood (Restricted)	Full Circle Consulting Systems	\$51,000.00	7/11/2025	Connor Sloan	Contracted services to provide Professional Development during the 2025/26 FY	PO26-01235
Fund 01 01-6500-2010	Special Education (Restricted)	Ellen Hoke Corp	\$566,049.00	7/2/2025	Rowena Fairbanks	Contracted services to provide DHH, OM, VI and TVI services along with braille & ILS instruction during the 2025/26 FY	PO26-01394
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Amergis Healthcare Staffing	\$496,370.00	7/22/2025	Rowena Fairbanks	Contracted services to provide additional LVN services for Special Education students during the 2025/26 FY	PO26-01466
Fund 01 Fund 09 01-7435-3249 09-0240-8100	C.O.S.P. (Restricted)	Kango	\$50,000.00	7/11/2025	Connor Sloan	Contracted services to provide transportation services to students during the 2025/26 FY	PO26-01486
Fund 01 01-9010-5025 **01-9010-5025 (5808)	CodeStack (Restricted)	Melissa Hulsey	\$28,840.00	7/9/2025	Johnny Arguelles	Contracted services to provide trainings for CodeStack during the 2025/26 FY	PO26-01490
Fund 01 01-0000-5061	Language and Literacy (Unrestricted)	Lexia Learning Systems LLC	\$234,684.80	8/2/2025	Kristin Ward	Contracted services to provide Professional Learning during the 2025/26 FY	PO26-01540
Fund 12 12-5210-6950 12-5211-6955	Early Childhood (Restricted)	Parents by Choice Inc	\$100,000.00	7/2/2025	Lauren Dietrich	Contracted services to provide and support mental health consultation services during the 2025/26 FY	PO26-01548
Fund 01 01-0000-5059 **01-0000-5059 (5808)	Administration (Unrestricted)	LSA Global LLC	\$214,694.06	7/22/2025	Troy Brown	Contracted services to design and deliver leadership and management development program during the 2025/26 FY	PO26-01555
Fund 01 01-7399-3019 **01-7399-3019 (5808)	C.O.S.P. (Restricted)	Erin Elizabeth Young	\$175,482.32	7/2/2025	Connor Sloan	Contracted services to provide therapeutic art classes during the 2025/26 FY	PO26-01612
Fund 01 01-9010-3485	C.O.S.P. (Restricted)	Erin Elizabeth Young	\$49,580.00	7/2/2025	Connor Sloan	Contracted services to provide therapeutic art classes during the 2025/26 FY	PO26-01613
Fund 01 01-6018-3466	C.O.S.P. (Restricted)	Community Partnership Families	\$78,109.23	7/2/2025	Connor Sloan	Contracted services to provide CFP Youth programming during the 2025/26 FY	PO26-01614
Fund 09 09-0240-8100	C.O.S.P. (Unrestricted)	Everdriven Tech LLC	\$75,000.00	7/11/2025	Connor Sloan	Contracted services to provide transportation services to students during the 2025/26 FY	PO26-01649
Fund 09 09-0000-3800	Venture Academy (Unrestricted)	Lodi Unified School District	\$350,000.00	7/19/2025	Joni Hellstrom	Contracted services to provide meal reimbursements during the 2025/26 FY	PO26-01684
Fund 01 01-0000-5152	Operations (Unrestricted)	Architechnica	\$28,500.00	7/2/2025	Warren Sun	Contracted services to provide architectural professional services during the 2025/26 FY	PO26-01747
Fund 01 Fund 09 01-0000-5717 09-0240-8100	Operations (Unrestricted) (Unrestricted)	Knowledge Saves Lives Inc	\$55,965.00	7/16/2025	Warren Sun	Contracted services to provide lockdown trainings during the 2025/26 FY	PO26-01878
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp. Health (Restricted)	Ripon Unified School District	\$83,500.00	7/2/2025	Sheri Coburn	Contract services to provide mental health services for students during the 2025/26 FY	PO26-01898



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 09 09-0000-3800	Venture Academy (Unrestricted)	Manteca Unified School District	\$55,000.00	8/1/2025	Joni Hellstrom	Contracted services for meal reimbursements during the 2025/26 FY	PO26-01915
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Tracy Unified School District	\$118,500.00	7/2/2025	Sheri Coburn	Contracted services to provide mental health services during the 2025/26 FY	PO26-01975
Fund 01 01-5310-1690	Special Education (Restricted)	Manteca Unified School District	\$168,246.00	8/7/2025	Rowena Fairbanks	Contracted services to provide daily meals to Special Education students during the 2025/26 FY	PO26-02007
Fund 01 01-9010-4222	S.T.E.M. (Restricted)	Q Affect	\$54,000.00	7/2/2025	Katie Wipfli	Contracted services to provide social media management, digital advertising and web management during the 2025/26 FY	PO26-02011
Fund 79 79-0000-9217	I.T. (Unrestricted)	Ellen Wolfhagen	\$33,000.00	7/2/2025	Ed Babakhan	Contracted services to provide E-Rate consulting services during the 2025/26 FY	PO26-02012
Fund 01 01-0240-3020	C.O.S.P. (Restricted)	San Joaquin County HSA	\$55,000.00	8/7/2025	Connor Sloan	Contracted services for shared utilities during the 2025/26 FY	PO26-02014
Fund 12 *12-5210-6950 *(5100)	Head Start (Restricted)	Lodi Unified School District	\$2,262,793.47	8/8/2025	Lauren Dietrich	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2025/26 FY	PO26-02078
Fund 01 Fund 09 01-3182-3345 09-3182-8118	C.O.S.P. (Restricted)	WestEd	\$259,500.00	7/2/2025	Connor Sloan	Contracted services to provide services for the writing apprenticeship program during the 2025/26 FY	PO26-02099
Fund 01 01-7399-3018	C.O.S.P. (Restricted)	We Heart Art Academy	\$70,102.00	7/2/2025	Lucas Homdus	Contract services to provide Art therapy classes during the 2025/26 FY	PO26-02108
Fund 01 01-9010-7161	S.T.E.M. (Restricted)	The Exploratorium	\$50,000.00	7/2/2025	Katie Wipfli	Contracted services to develop and host the California Science Leadership and Professional Learning during the 2025/26 FY	PO26-02136
Fund 01 *01-0724-1650 *(5100)	S.E.L.P.A. (Restricted)	First Student Inc	\$131,392.00	8/13/2025	Marty Remmers	Contracted services to provide transportation services to students during the 2025/26 FY	PO26-02174
Fund 01 Fund 09 01-6500-3202 09-0000-3800	Venture Academy (Unrestricted) (Restricted)	LC Education LLC	\$65,000.00	8/7/2025	Joni Hellstrom	Contracted services to provide initial psychological evaluation/triennial psychological evaluation & Occupational therapy services during the 2025/26 FY	PO26-02187
Fund 09 09-0240-8100	C.O.S.P. (Restricted)	Northern California School of the Arts	\$32,640.00	8/6/2025	Connor Sloan	Contracted services to provide theatre/acting residency program during the 2025/26 FY	PO26-02192
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student Inc	\$7,287,165.00	8/14/2025	Rowena Fairbanks	Contracted services to provide transportation services to students during the 2025/26 FY	PO26-02209
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student Inc	\$146,141.00	8/14/2025	Rowena Fairbanks	Contracted services to provide transportation services to students during the 2025/26 FY	PO26-02210
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student Inc	\$194,633.00	8/14/2025	Rowena Fairbanks	Contracted services to provide transportation services to students during the 2025/26 FY	PO26-02211
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	Fresno County Superintendent of Schools	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02216
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	San Diego County Superintendent of Schools	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02217
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	Sacramento County Office of Education	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02218



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	Rosanna Ayers	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02219
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	Ten Strands	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02220
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	WestEd	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02221
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	Rowan Browne Driscoll	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02222
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	Rialto Unified School District	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02223
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	CA Science Teachers Assoc	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02224
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	The Regents of the University of California	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02225
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	The Regents of the University of California	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02226
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	Sutter County Superintendent of Schools	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02227
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	The Exploratorium	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02228
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student Inc	\$78,451.00	8/14/2025	Rowena Fairbanks	Contracted services to provide transportation services for students during the 2025/26 FY	PO26-02234
Fund 01 01-5310-1690	Special Education (Restricted)	Lodi Unified School District	\$90,840.00	8/16/2025	Rowena Fairbanks	Contracted services to provide meals for Special Education classes during the 2025/26 FY	PO26-02263
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	Children Now	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02283
Fund 01 01-7399-3018	C.O.S.P. (Restricted)	Factory Institute of Training	\$49,950.00	7/2/2025	Connor Sloan	Contracted services to provide physical education and fitness training during the 2025/26 FY	PO26-02285
Fund 01 01-7399-3018	C.O.S.P. (Restricted)	Factory Institute of Training	\$49,950.00	7/2/2025	Connor Sloan	Contracted services to provide physical education and fitness training during the 2025/26 FY	PO26-02286
Fund 01 01-7399-3018	C.O.S.P. (Restricted)	Factory Institute of Training	\$49,950.00	7/2/2025	Connor Sloan	Contracted services to provide mentorship/PBIS/Physical fitness services during the 2025/26 FY	PO26-02299



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	S.T.E.M. (Restricted)	Tasha Castaneda	\$28,000.00	7/2/2025	Katie Wipfli	Contracted services to ensure that each CA educator experiences the professional learning and support during the 2025/26 FY	PO26-02353
Fund 01 01-6500-2010	Special Education (Restricted)	Ausin Texas Learning Group	\$130,801.00	8/12/2025	Rowena Fairbanks	Contracted services to provide VI services and instruction during the 2025/26 FY	PO26-02354
Fund 12 *12-5211-6955 *(5100) *12-5210-6950 *(5100)	HeadStart (Restricted)	San Joaquin County Child Abuse Prevention Council	\$2,794,721.45	8/19/2025	Lauren Dietrich	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2025/26 FY	PO26-02397
Fund 12 *12-5210-6950 *(5100)	HeadStart (Restricted)	Stockton Unified School District	\$5,951,242.62	8/19/2025	Lauren Dietrich	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2025/26 FY	PO26-02398
Fund 01 Fund 09 01-7399-3108 01-7399-3019 09-0240-8100	C.O.S.P. (Restricted)	Factory Institute of Training	\$40,000.00	7/2/2025	Connor Sloan	Contracted services to provide mentorship/PBIS/Physical fitness services during the 2025/26 FY	PO26-02528
Fund 01 01-6500-1050	Special Education (Restricted)	Procare Therapy	\$190,575.00	7/2/2025	Rowena Fairbanks	Contracted services to provide DHH services during the 2025/26 FY	PO26-02533
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood (Restricted)	San Joaquin County Child Abuse Prevention Council	\$2,683,044.00	8/1/2025	Lauren Dietrich	Contracted services to conduct activities of the California State Preschool Program during the 2025/26 FY	PO26-02536
Fund 12 12-6105-7730 *12-6105-7730 *(5100)	HeadStart (Restricted)	San Joaquin County Child Abuse Prevention Council	\$293,040.00	8/1/2025	Lauren Dietrich	Contracted services for the General Child Care and Development program during the 2025/26 FY	PO26-02538
Fund 01 01-9010-7191	S.T.E.M. (Restricted)	Melissa C. Gilbert	\$30,000.00	7/2/2025	Katie Wipfli	Contracted services to develop materials to support COE staff during the 2025/26 FY	PO26-02543
Fund 12 *12-5210-6950 *(5100)	HeadStart (Restricted)	Community Action Partnership of Kern	\$1,316,764.49	8/23/2025	Lauren Dietrich	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2025/26 FY	PO26-02563
Fund 01 01-0240-3020	C.O.S.P. (Restricted)	BAMR Studio LLC	\$60,000.00	8/2/2025	Connor Sloan	Contracted services to provide student workshops during the 2025/26 FY	PO26-02577
Fund 12 *12-7810-6250 *(5100)	Early Childhood (Restricted)	San Joaquin County Child Abuse Prevention Council	\$150,700.00	7/2/2025	Lauren Dietrich	Contracted services to provide family intervention/case management services to families who may be at risk during the 2025/26 FY	PO26-02601
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood (Restricted)	Kindercare Learning Centers	\$707,616.00	8/5/2025	Lauren Dietrich	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2025/26 FY	PO26-02603
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Stockton Education Center	\$50,000.00	8/29/2025	Marty Remmers	Contracted services for student tuition during the 2025/26 FY	PO26-02703
Fund 12 12-6105-7730 *12-6105-7730 *(5100)	Early Childhood (Restricted)	Community Action Partnership of Kern	\$3,008,544.00	8/20/2025	Lauren Dietrich	Cooperative agreement for the purpose of conducting activities of the General Childcare and Development program during the 2025/26 FY	PO26-02704
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood (Restricted)	Community Action Partnership of Kern	\$2,250,612.00	8/1/2025	Lauren Dietrich	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2025/26 FY	PO26-02705
Fund 12 *12-7810-6250 *(5100)	Early Childhood (Restricted)	San Joaquin County Child Abuse Prevention Council	\$50,000.00	7/2/2025	Lauren Dietrich	Contracted services to provide crisis childcare services during the 2025/26 FY	PO26-02755



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 09 09-3182-8118 09-6211-8133	C.O.S.P. (Restricted)	WestEd	\$261,400.00	7/2/2025	Connor Sloan	Contracted services to provide reading apprenticeship program during the 2025/26 FY	PO26-02756
Fund 12 12-6057-7772	Early Childhood (Restricted)	Applied Survey Research	\$50,000.00	9/3/2025	Lauren Dietrich	Contracted services to provide baseline information and analysis during the 2025/26 FY	PO26-02760
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood (Restricted)	Stockton Unified School District	\$4,447,170.00	8/20/2025	Lauren Dietrich	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2025/26 FY	PO26-02762
Fund 01 01-7399-3018	C.O.S.P. (Restricted)	Factory Institute of Training	\$49,950.00	8/29/2025	Connor Sloan	Contracted services to provide Mentorship/PBIS/Physical Fitness services during the 2025/26 FY	PO26-02820
Fund 01 Fund 09 01-6500-3202 09-0000-3800	Comp. Health (Restricted) (Unrestricted)	Procure Therapy	\$65,000.00	8/22/2025	Joni Hellstrom	Contracted services to provide Psychological and Occupational Therapy evaluations during the 2025/26 FY	PO26-02854
Fund 12 12-5810-6227 *12-5810-6227 *12-7810-6250 *(5100)	Early Childhood (Restricted)	Parents by Choice Inc	\$70,000.00	7/2/2025	Lauren Dietrich	Contracted services to provide evidence based co-parenting the life skills classes during the 2025/26 FY	PO26-02885
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health	Boys and Girls Clubs of Tracy	\$1,396,624.41	7/2/2025	Sheri Coburn	Contracted services to facilitate the Afterschool School Learning program during 2025/26 FY	PO26-02989
Fund 09 09-0240-8100	Operations (Restricted)	Verde Design Inc	\$61,209.00	8/9/2025	Warren Sun	Contracted services to provide the architectural development on the concept plan during the 2025/26 FY	PO26-02991
Fund 01 01-0000-5168	Operations (Unrestricted)	Infinity Communications and Consulting Inc	\$53,000.00	9/12/2025	Warren Sun	Contracted services to provide Category One E-Rate services during the 2025/26 FY	PO26-02996
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Angelica's Career Academy	\$28,896.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03014
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	California Fire Fighter Apprenticeship Committee	\$3,251,069.35	9/5/2025	Katie Wipfli	Contracted services to provide related and supplemental instruction for apprentice Fire Fighters during the 2025/26 FY	PO26-03015
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Gran Phinal E Apprenticeship Academy	\$454,080.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03019
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	La Moda Apprenticeship Academy	\$82,560.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03020
Fund 01 01-6332-6409	C.O.S.P. (Restricted)	H-Art Therapy	\$27,500.00	9/9/2025	Connor Sloan	Contracted services to provide Art Wellness workshops during the 2025/26 FY	PO26-03022
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Northern California Plasterers JATC	\$61,404.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03023
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Operating Engineers Local 3 JAC	\$526,320.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03024
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	San Diego Cosmetology Apprenticeship Committee	\$30,702.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03025
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	TNN Corp	\$247,680.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03026
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp. Health (Restricted)	Escalon Unified School District	\$75,200.00	7/2/2025	Sheri Coburn	Contracted services to provide mental health services during the 2025/26 FY	PO26-03081
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp. Health (Restricted)	Jefferson Unified School District	\$50,000.00	7/2/2025	Sheri Coburn	Contracted services to provide mental health services during the 2025/26 FY	PO26-03082
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp. Health (Restricted)	Lincoln Unified School District	\$100,200.00	7/2/2025	Sheri Coburn	Contracted services to provide mental health services during the 2025/26 FY	PO26-03083



Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp. Health (Restricted)	Linden Unified School District	\$50,000.00	7/2/2025	Sheri Coburn	Contract services to provide mental health services for students during the 2025/26 FY	PO26-03084
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp. Health (Restricted)	New Hope School District	\$40,000.00	7/2/2025	Sheri Coburn	Contracted services to provide mental health services during the 2025/26 FY	PO26-03085
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	New Era Barber and Cosmetology Apprenticeship Program	\$115,584.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03107
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	PHCC GSA Training Trust Fund	\$96,492.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03108
Fund 01 01-0240-3927	C.O.S.P. (Restricted)	San Joaquin County Probation Department	\$131,275.00	8/15/2025	Connor Sloan	Contracted services between SJC Probation & Discovery Challenge to provide social worker during the 2025/26 FY	PO26-03162
Fund 01 01-4124-6343 *01-4124-6343 *(5100)	Comp. Health (Restricted)	Boys and Girls Clubs of Tracy	\$221,415.00	7/2/2025	Sheri Coburn	Contracted services to facilitate the Afterschool Learning program during the 2025/26 FY	PO26-03225
Fund 12 12-9012-6228 *12-9012-6228 *(5100)	Early Childhood (Restricted)	San Joaquin County Child Abuse Prevention Council	\$54,696.67	7/2/2025	Lauren Dietrich	Contracted services to provide ARPA-CBCAP family intervention expansion support services during the 2025/26 FY	PO26-03227
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Manteca USD	\$215,000.00	9/24/2025	Nou Hendricks	Contracted services for meal reimbursements during the 2025/26 FY	PO26-03338
Fund 01 01-0000-5026	CodeStack (Unrestricted)	California County Superintendents	\$325,967.66	9/26/2025	Donna Williamson	Contracted services for annual franchise fee during the 2025/26 FY	PO26-03392
Fund 01 01-6500-2010	Special Education (Restricted)	Soliant Health LLC	\$69,300.00	9/2/2025	Rowena Fairbanks	Contracted services to provide VI services during the 2025/26FY	PO26-03393
Fund 01 01-9010-6312 *01-9010-6312 *(5100)	Comp Health (Restricted)	Voices College Bound Language Academies	\$125,000.00	7/2/2025	Sheri Coburn	Contracted services to facilitate the CYBHI Capacity Grant during the 2025/26FY	PO26-03421
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Health Impact Alta Bates Medical Center	\$35,088.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03517
Fund 01 01-7810-6053	S.T.E.M. (Restricted)	SDS Education Consultants, Inc.	\$110,000.00	10/4/2025	Katie Wipfli	Contracted services to provide the facilitation and implementation of the CAL Math science computer science partnership to ensure that each CA educator experiences professional learning during the 2025/26 FY	PO26-03518
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Lodi Unified School District	\$254,000.00	9/12/2025	Nou Hendricks	Agreement to provide meal reimbursements during the 2025/26 FY	PO26-03541
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	El Sol Neighborhood Educational Center	\$35,088.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03622
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Greater East Bay Barber Cosmetology Apprenticeship	\$70,176.00	9/18/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03629
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Pacific Gas and Electric	\$175,440.00	9/18/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03659
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Napa & Solano Counties Plumbers & Steamfitters JATC	\$114,036.00	10/7/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-03660
Fund 01 Fund 09 01-0240-3020 01-0240-3010 09-0240-8100	C.O.S.P. (Restricted)	Delta Health Care	\$74,396.00	10/2/2025	Connor Sloan	Contract services to provide State of California health youth act compliant curriculum during the 2025/26 FY	PO26-03949
Fund 01 01-0000-5210	Business (Unrestricted)	Talx Corp.	\$50,000.00	10/29/2025	Terrell Martinez	Contracted services for unemployment cost control services during 2025/26 FY	PO26-03956



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 *01-9010-6339 *(5100)	Comp Health (Restricted)	Escalon Unified School District	\$121,561.34	7/2/2025	Sheri Coburn	Contracted services to implement the Student Behavioral Health Incentive Program during the 2025/26 FY	PO26-03967
Fund 01 *01-9010-6339 *(5100)	Comp Health (Restricted)	Linden Unified School District	\$278,453.80	7/2/2025	Sheri Coburn	Contracted services to implement the Student Behavioral Health Incentive Program during the 2025/26 FY	PO26-03968
Fund 12 12-6057-7772 *12-6057-7772 *(5100)	Early Childhood (Restricted)	Inform 2 Inspire	\$96,000.00	10/2/2025	Lauren Dietrich	Contracted services to provide a comprehensive 5-year plan that will outline goals and objectives during the 2025/26 FY	PO26-04014
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	S.T.E.M. (Restricted)	Butte County Office of Education	\$83,238.00	11/1/2025	Katie Wipfli	Contracted services to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04017
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Associated General Contractors San Diego JAC	\$657,900.00	10/15/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-04044
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	Castelo's Apprenticeship Academy, Inc.	\$49,536.00	10/15/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-04045



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
01-0000-2300-5000	Unrestricted	Aggie Christensen	\$683.80 Daily	\$764.05 Daily	Anthony Chapman	Position changed from Director I Position in Human Resources to Division Director Position in Human Resources. Increase of \$26,553.20.	87416
09-0000-2300-3800	Unrestricted	Andrew Basler	\$515.25 Daily	\$561.92 Daily	Joni Hellstrom	Position reclassified from Program Manager III-VAFS Position in Venture Academy to Coordinator IV-VAFS Position in Venture Academy. Increase of \$14,345.72.	87127
09-0240-2400-8100	Unrestricted	Andrew Perez	\$219.00 Daily	\$301.62 Daily	Jennifer Lawrence	Position changed from Registrar Position in Alternative Education to Student Services Supervisor Position in Alternative Education. Increase of \$29,477.79.	86817
09-0000-2300-3800	Unrestricted	Anna Walden	\$350.65 Daily	\$462.28 Daily	Joni Hellstrom	Position reclass from Project Liaison I-VAFS Position in Venture Academy to Program Manager III-VAFS Position in Venture Academy. Increase of \$37,744.88.	87128
09-0000-2300-3800	Unrestricted	Anthony Thurman	\$317.26 Daily	\$409.85 Daily	Joni Hellstrom	Position changed from Tech Support Specialist II Position in County Operated Schools/Programs to Program Manager I Position in Venture Academy. Increase of \$12,805.80.	86943
01-6500-2900-1327	Restricted	Arlene Marquez	\$159.72 Daily	\$312.89 Daily	June Sullivan	Position changed from Instructional Assistant Position in Special Education to Project Liaison II-Special Ed Position in Special Education. Increase of \$47,783.60.	87456
01-0000-2300-5000 01-0724-2300-1650	Unrestricted	Austin Nogueira	\$626.32 Daily	\$675.73 Daily	Rachele Tyler	Position reclassified from Coordinator IV-Business Services Position in Business Services to Director I-Business Services Position in Business Services. Increase of \$15,187.95.	91353
01-0000-2300-5060	Unrestricted	Brenda Maciel Nunez	\$334.34 Daily	\$509.65 Daily	Marlene Acosta	Position changed from Account Specialist Position in Business Services to Coordinator II Position in Administration. Increase of \$32,277.15.	87800
01-0000-2300-5000	Unrestricted	Bridget Watson	\$300.65 Daily	\$390.33 Daily	Katherine Turner	Position changed from Executive Assistant II Position in Professional Learning & Support to Project Leader III Position in Human Resources. Increase of \$11,906.92.	86835
01-6500-1100-1020 01-6500-1100-1327	Restricted	Bryanna Deus	\$154.32 Daily	\$347.21 Daily	Shelly Garrett	Position changed from Instructional Assistant Position in Special Education to Teacher-Special Ed Position in Special Education. Increase of \$53,441.43.	88183
09-0240-1300-8100 01-0240-1300-3610	Unrestricted	Cari Bright	\$478.08 Daily	\$561.92 Daily	Juan Jauregui	Position changed from Teacher-COSP Position in Alternative Education to Coordinator IV-COSP Position in Alternative Education. Increase of \$47,330.46.	88625
01-0000-2300-4205	Unrestricted	Carly Sexton	\$661.22 Daily	\$709.51 Daily	Katelyn Wipfli	Position changed from Coordinator IV-Ed Services Position in STEM, Workforce Development & Innovation to Director II-Ed Services Position in STEM, Workforce Development & Innovation. Increase of \$15,956.96.	92322
09-0240-1330-8100 01-0240-1330-3600 09-0000-1330-3800	Unrestricted	Connor Sloan	\$873.48 Daily	\$917.70 Daily	Janine Kaeslin	Position changed from Division Director-Ed Services Position in County Operated Schools/Programs to Assistant Superintendent-COSP Position in County Operated Schools/Programs. Increase of \$12,214.80.	87724
02-9010-2300-6006	Restricted	Crisol Salcedo	\$339.00 Daily	\$462.28 Daily	Girlye Hale	Position changed from Registrar/Admission Supervisor Position in Teachers College of San Joaquin to Program Manager III-PLS Position in Teachers College of San Joaquin. Increase of \$12,945.81.	90382
01-0000-2300-5000	Unrestricted	Dana Nance	\$313.57 Daily	\$419.28 Daily	Peter Foggiato	New Position from Executive Assistant I (Classified 260) Position in Business Services to Executive Assistant I (Management) Position in Business Services. Increase of \$15,741.30.	90319



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
01-0000-2300-5000	Unrestricted	Davina Diebner	\$339.00 Daily	\$440.26 Daily	Jane Chamberlin	New Position from Executive Assistant II (Classified 260) Position in Professional Learning & Support to Executive Assistant II (Management) Position in Professional Learning & Support. Increase of \$10,102.15.	90318
01-9010-1300-6386 01-9012-1300-6396 01-3183-1300-6404 01-6333-1300-6411	Restricted	Deanie Crutchfield-Coleman	\$661.22 Daily	\$699.53 Daily	Sarah Glusing	Position changed from Coordinator IV-Ed Services Position in Continuous Improvement & Support to Director I-Ed Services Position in Continuous Improvement & Support. Increase of \$17,920.80.	87724
01-6500-1300-1610	Restricted	Elizabeth Velasquez	\$478.38 Daily	\$561.92 Daily	Enrique Lopez	Position changed from Teacher-SPED Position in Special Education to Coordinator IV-SPED Position in Special Education. Increase of \$39,750.29.	39506
01-0240-2300-3600 09-0240-2300-3800 09-0240-2300-8100	Unrestricted	Fallon Adolph	\$229.57 Daily	\$419.28 Daily	Connor Sloan	Position changed from Administrative Assistant Position in County Operated Schools/Programs to Executive Assistant I (Management) Position in County Operated Schools/Programs. Increase of \$46,703.00.	86835
01-6500-2400-1610 01-5310-2400-1690	Restricted	Franca Delgadillo Garibay	\$127.68 Daily	\$193.06 Daily	Enrique Lopez	Position changed from Instructional Assistant Position in Special Education to Staff Secretary Position in Special Education. Increase of \$31,506.19.	89364
09-0000-2900-3800 09-3010-2900-3868	Both	Gema Quintero Gonzalez	\$391.79 Daily	\$509.65 Daily	Joni Hellstrom	Position changed from Teacher-Counselor Venture Position in Venture Academy to Coordinator II-COSP Position in Venture Academy. Increase of \$42,885.50.	87757
01-0000-2300-5000 01-6500-2300-1327	Both	Grace Luke	\$339.00 Daily	\$440.26 Daily	Janine Kaeslin	New Position from Executive Assistant II (Classified 260) Position in Student Programs & Services to Executive Assistant II (Management) Position in Student Programs & Services. Increase of \$12,631.91.	90316
01-0240-1100-3927	Unrestricted	Grant Neal	\$347.21 Daily	\$347.21 Daily	Lucas Homdus	Position changed from Teacher-COSP (183 Total Days) Position in Alternative Education to Teacher-NG Discovery Challenge (214 Total Days) Position in Alternative Education. Increase of \$13,273.13.	84927
01-6500-2100-1020	Restricted	JaCatherine Edmond	\$75.64 Daily	\$129.66 Daily	Jeanette Cross	FTE for Instructional Assistant Position in Special Education changed from 0.4375 to 0.75. Increase of \$20,319.08.	86575
01-0240-2400-3923	Unrestricted	Jazael Jimenez	\$206.08 Daily	\$260.77 Daily	Jason Brown	Position changed from Computer Technician Position in Alternative Education to Tech Support Specialist II Position in Alternative Education. Increase of \$19,512.71.	85416
01-6500-1300-1610	Restricted	Jeanette Cross	\$579.89 Daily	\$608.90 Daily	Rowena Fairbanks	Position changed from Coordinator IV Position in Special Education to Director I Position in Special Education. Increase of \$16,504.18.	39506
12-5210-2300-6950 12-5211-2300-6955	Restricted	Jemima N Villalobos	\$531.78 Daily	\$576.74 Daily	Lauren Dietrich	New Position from Program Manager III-HS Gov Sp Position in Head Start to Director I-ED Services Position in Head Start. Increase of \$13,820.09.	87516
01-0000-2300-6361	Unrestricted	Jennifer DeAngelo	\$525.98 Daily	\$564.38 Daily	Sheri Coburn	Position changed from Coordinator II Position in Comprehensive Health to Coordinator IV Position in Comprehensive Health. Increase of \$18,323.42.	86725
01-0000-2300-5000 12-9012-2300-7799	Both	Jennifer Pool	\$313.57 Daily	\$419.28 Daily	Ann Cunial	New Position from Executive Assistant I (Classified 260) Position in Educational Services to Executive Assistant I (Management) Position in Educational Services. Increase of \$17,003.01.	90321
01-0000-2300-5000	Unrestricted	Jessica Metcalf	\$474.98 Daily	\$561.92 Daily	Anthony Chapman	Position changed from Program Manager III-Ed Services Position in Education Services to Coordinator IV-HR Position in Human Resources. Increase of \$32,590.32.	91179
01-7810-2300-6318 01-9010-2300-6317 01-9010-2300-6315	Restricted	Jessica Nguyen	\$454.84 Daily	\$509.65 Daily	Sheri Coburn	Position changed from Program Manager I-COSP Position in Comprehensive Health to Coordinator II-Ed Services Position in Comprehensive Health. Increase of \$20,141.51.	86725



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
12-6105-1300-7765 12-6105-1300-7730	Restricted	Julissa Loza	\$208.08 Daily	\$321.15 Daily	Lauren Dietrich	Position changed from Head Start Parent Educator II Position in Early Education & Support to Project Facilitator I-Ed Services Position in Early Education & Support. Increase of \$36,469.40.	83605
01-6500-2900-1327	Restricted	June Sullivan	\$599.77 Daily	\$659.62 Daily	Enrique Lopez	Position changed from Coordinator II-Special Ed Position in Special Education to Coordinator IV-Special Ed Position in Special Education. Increase of \$16,590.21.	86499
01-0240-1100-3927	Unrestricted	Kathleen Dennis	\$567.79 Daily	\$567.79 Daily	Jamie Ward	Position changed from Teacher-One.Charter (183 Total Days) Position in Alternative Education to Teacher-NG Discovery Challenge (214 Total Days) Position in Alternative Education. Increase of \$21,706.16.	86583
01-0000-2300-5000	Unrestricted	Kelley Bennett	\$526.53 Daily	\$561.92 Daily	Shawn Chavez	Position reclassified from Coordinator I-HR Position in Human Resources to Coordinator IV-HR Position in Human Resources. Increase of \$11,150.36.	91116
09-0240-1300-8100	Unrestricted	Kristin Laney	\$537.77 Daily	\$566.69 Daily	Annie Camacho	Position changed from Teacher-RSP COSP Position in One.Charter to Coordinator II-COSP Position in One.Charter. Increase of \$36,639.50.	88614
01-6500-1100-1020	Restricted	Lakshmi Vutla	\$129.66 Daily	\$368.43 Daily	Shelly Garrett	Position changed from Instructional Assistant Position Special Education to Teacher Position in Special Education . Increase of \$77,091.71.	77988
01-0000-2300-5000	Unrestricted	Laura Chavarria	\$313.57 Daily	\$461.21 Daily	Anthony Chapman	New Position from Executive Assistant I (Classified 260) Position in Human Resources to Executive Assistant I (Management) Position in Human Resources. Increase of \$12,699.09.	90320
12-5210-1300-6950 12-5211-1300-6955 12-9012-1300-7799	Restricted	Lauren Dietrich	\$729.02 Daily	\$781.62 Daily	Ann Cunial	Position changed from Director II-Ed Services Position in Early Education & Support to Division Director-Ed Services Position in Early Education & Support. Increase of \$14,892.82.	87724
01-0000-2300-5000	Unrestricted	Lisa Bryant	\$459.65 Daily	\$568.07 Daily	Troy Brown	New Position from Executive Assistant to the Superintendent (Classified 260) Position in Human Resources to the Superintendent (Management) Position in Human Resources. Increase of \$10,619.48.	90315
02-9010-1300-6006	Restricted	Lisa Reece	\$570.59 Daily	\$608.90 Daily	Girlie Hale	Position changed from Coordinator II Position in Teachers College of San Joaquin to Director I Position in Teachers College of San Joaquin. Increase of \$19,017.52.	85794
01-0240-1300-3927	Unrestricted	Lucas Homdus	\$661.22 Daily	\$699.53 Daily	Juan Jauregui	Position changed from Coordinator IV-COSP Position in Alternative Education to Director I-COSP Position in Alternative Education. Increase of \$10,846.85.	84927
01-6500-2400-1610 01-0240-2400-3923	Both	Luis Antonio Fernandez	\$ 274.02 Daily	\$274.02 Daily	Rowena Fairbanks	FTE for Tech Support Specialist II Position in Special Education changed from 0.80 to 1.0. Increase of \$22,942.04.	87943
12-5210-2300-6950 12-5211-2300-6955	Restricted	Mang Vang	\$263.91 Daily	\$419.28 Daily	Leticia Sida	Position changed from Student Services Health Specialist Position in Head Start to Program Manager I-HS-Health Sp Position in Head Start. Increase of \$32,908.03.	86500
09-0000-2300-3800	Unrestricted	Mary Zaklan	\$322.91 Daily	\$451.89 Daily	Joni Hellstrom	Position changed from Project Liaison II Position in Early Childhood to Program Manager III Position in Venture Academy. Increase of \$39,701.52.	86816
01-0000-2300-5000 12-9012-2300-7799	Both	Megan Balanza-Rocha	\$339.00 Daily	\$440.26 Daily	Terrell Martinez	New Position from Executive Assistant II (Classified 260) Position in Business Services to Executive Assistant II (Management) Position in Business Services. Increase of \$14,378.87.	90317
09-0240-2300-8100 01-0240-2300-3610 01-3025-2300-3350	Both	Michael Wright	\$544.01 Daily	\$583.71 Daily	Annie Camacho	Position Reclasse from Program Manager III-COSP Position in Alternative Education to Coordinator II-COSP Position in Alternative Education. Increase of \$12,203.23.	88768



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
01-0000-2300-4205 01-9010-2300-4215	Both	Michael Wright	\$583.71 Daily	\$622.90 Daily	Katelyn Wipfli	Position changed from Coordinator II-COSP Position in Venture Academy to Director I-Ed Services Position in Stem, Workforce Development & Innovation. Increase of \$12,046.47.	87928
12-5210-2300-6950 12-5211-2300-6955	Restricted	Michaela Villalobos	\$246.40 Daily	\$419.28 Daily	Leticia Sida	Position changed from Head Start Parent Educator II Position in Head Start to Program Manager I-HS Health Sp Position in Head Start. Increase of \$46,049.09.	88890
01-7366-2300-3935 01-9010-2300-3471	Restricted	Miriam Polishchuk	\$241.29 Daily	\$419.28 Daily	Mark Yost	Position changed from Administrative Assistant Position in Foster Youth Service to Program Manager I-COSP Position in Foster Youth Service. Increase of \$35,887.29.	86725
01-9010-2300-6268 01-7810-2300-5291 01-7810-2300-5290 01-7810-2300-5289 01-7810-2300-5292 01-7810-2300-5280 01-7810-2300-6285 01-9010-2300-6237	Restricted	Nicholas Mueller	\$729.02 Daily	\$840.24 Daily	Connor Sloan	Position reclassified from Director II-COSP Position in Greater Valley Conservation Corps to Division Director-COSP Position in Greater Valley Conservation Corps. Increase of \$36,751.56.	90347
09-0000-2300-3800 09-0240-2300-8100 01-0240-2300-3922	Unrestricted	Nou Hendricks	\$729.02 Daily	\$781.62 Daily	Connor Sloan	Position reclassified from Director II-COSP Position in County Operated Schools/Programs to Division Director-COSP Position in County Operated Schools/Programs. Increase of \$16,976.94.	87121
01-0000-2300-5000	Unrestricted	Rebecca Mullen	\$464.82 Daily	\$501.48 Daily	Kristin Rose	Position reclassified from Program Manager II-Business Position in Business Services to Program Manager III-Business Position in Business Services. Increase of \$11,268.78.	91334
09-0240-2300-8100 01-0240-2300-3922 11-6015-2300-3011 01-0240-2300-3927	Both	Ryan Flores	\$626.32 Daily	\$675.73 Daily	Nou Hendricks	Position reclassified from Coordinator IV-COSP Position in County Operated Schools/Programs to Director I-COSP Position in County Operated Schools/Programs. Increase of \$15,187.95.	87125
01-9010-2300-7248	Restricted	Sandra Wendell	\$350.65 Daily	\$419.28 Daily	Erika Chapman	Position changed from Project Liaison I-Ed Services Position in Student Engagement & the Arts to Program Manager I-Ed Services Position in Student Engagement & the Arts. Increase of \$23,318.75.	89553
09-0240-1300-8100	Unrestricted	Shanna Hurtado	\$661.22 Daily	\$699.53 Daily	Juan Jauregui	New Position from Coordinator IV-COSP Position in Alternative Education to Director I-COSP Position in Alternative Education. Increase of \$10,846.85.	88625
09-0000-2300-3800	Unrestricted	Shannon Allen	\$515.25 Daily	\$561.92 Daily	Joni Hellstrom	Position reclassified from Program Manager III-VAFS Position in Venture Academy to Coordinator IV-VAFS Position in Venture Academy. Increase of \$14,345.72.	87126
01-6500-2300-2030 01-6500-2300-2060	Restricted	Shannon Soriano	\$454.84 Daily	\$561.92 Daily	Marty Remmers	New Position from Program Manager I-Special Ed Position in Special Education to Coordinator IV-PLS Position in SELPA. Increase of \$33,737.79.	94470
01-6500-1100-1020	Restricted	Sokpheun Nem	\$157.02 Daily	\$332.35 Daily	Shelly Garrett	Position changed from Instructional Assistant Position in Special Education to Teacher-Special Ed Position in Special Education. Increase of \$60,258.00.	89405
01-0000-2300-5000	Unrestricted	Stephanie Magdaleno	\$385.52 Daily	\$561.92 Daily	Aimee Nicewonger	Position changed from Credential Analyst Position in Human Resources to Coordinator IV-HR Position in Human Resources. Increase of \$25,340.35.	87416



**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 #
01-5310-2200-3690 09-0240-2200-8100	Both	Steven Ferrell	\$208.48 Daily	\$208.48 Daily	Ryan Flores	Position changed from Campus Connection Technician (203 Total Days) Position in Alternative Education to Nutrition Warehouse Assistant (260 Total Days) Position in Alternative Education. Increase of \$30,402.26.	88898
02-9010-1300-6006	Restricted	Tiani Hudgins	\$552.87 Daily	\$593.23 Daily	Crescentia Thomas	Position reclassified from Coordinator II-Ed Services Position in Teachers College of San Joaquin to Coordinator IV-PLS Position in Teachers College of San Joaquin. Increase of \$11,148.56.	90470
09-0240-1300-8100 01-0240-1300-3610 01-5810-1300-6271	Both	Todd Baker	\$581.57 Daily	\$626.32 Daily	Douglas McCreath	Position changed from Teacher-NG Discovery Challenge Position in One.Charter to Coordinator IV-COSP Position in One.Charter. Increase of \$28,183.24.	84927
01-0000-2300-5000	Unrestricted	Toni Ludolph	\$285.55 Daily	\$509.65 Daily	Christina Lewis	Position changed from Accounts Payable Specialist Position in Business Services to Coordinator II-Business Position in Business Services. Increase of \$50,238.21.	91146
01-0000-2300-5000	Unrestricted	Vanessa Martinez	\$329.54 Daily	\$366.92 Daily	Aimee Nicewonger	Position changed from HR Credential Specialist Position in Human Resources to Credential Analyst Position in Human Resources. Increase of \$13,336.72.	87416





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

**2025-26 First Interim Assumptions**

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

The undersigned, hereby certify that the Board of Education of the San Joaquin County Office of Education, at its meeting on December 17, 2025, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the First Interim Financial Report, and upon which the District's multiyear financial projections are based.

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

Date: December 17, 2025

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

Date: December 17, 2025

**2025-26 First Interim Assumptions**  
**San Joaquin County Office of Education**  
*Unrestricted*

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

	2025-26 Adopted Budget Totals	First Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		745.00 ADA	745.00 ADA	745.00 ADA
Estimated P-2 ADA:		699.85 ADA	699.85 ADA	699.85 ADA
Total Change from Prior Period		\$ (117,654)	\$ (1,560,303)	\$ 1,720,702
Adjusted Budget Amount	\$ 52,517,714	\$ 52,400,060	\$ 50,839,757	\$ 52,560,459
Please describe reason(s) for changes:		Changes in ADA, COLA and UPP %	COLA Adjustment and Changes to UPP %	COLA Adjustment and Changes to UPP %
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
<b>State Revenue (8300-8599):</b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$ -	\$ (3,328,251)	\$
Plus(Minus) Other \$ changes:		\$ 5,246,119	\$ -	\$
Total Change from Prior Period		\$ 5,246,119	\$ (3,328,251)	\$ -
Adjusted Budget Amount	\$ 12,253,155	\$ 17,499,274	\$ 14,171,023	\$ 14,171,023
Please describe reason(s) for changes:		\$5,294,277 Increase in Apprenticeship	(\$3,328,251) Decrease in Apprenticeship One-Time	N/A
		(\$57,889) Decrease in Lottery		
		\$9,731 Increase in Mandated Cost		

	2025-26 Adopted Budget Totals	First Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b>REVENUES Cont.:</b>				
<b>Local Revenue (8600-8799):</b>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (254,400)	\$ (960,071)	\$ (544,633)
Total Change from Prior Period		\$ (254,400)	\$ (960,071)	\$ (544,633)
Adjusted Budget Amount	\$ 43,448,123	\$ 43,193,723	\$ 42,233,652	\$ 41,689,019
Please describe reason(s) for changes:	\$5,569 Increase in IT Admin and Security Support		(\$771,970) Decrease in Rental Income at 3127 Transworld Dr	(\$406,379) Decrease in Rental Income at 3127 Transworld Dr
	\$2,023 Increase in Special Ed Transportation		(\$188,101) Decrease in Estimated Interest Revenue	(\$138,254) Decrease in Estimated Interest Revenue
	\$27,464 Increase in Ed Services			
	\$249,999 Increase in Charter Fees			
	(\$587,013) Decrease in Court & Community Schools			
	\$4,303 Increase in Teacher's College Residency Grant			
	\$45,815 Increase in Sky Mountain			
	(\$2,560) Decrease in Early Literacy Community of Practice			
<b>Transfers In/Sources (8900-8979):</b>				
Other One time \$ included in:		\$ 2,120,227	\$ (2,120,227)	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ 2,120,227	\$ (2,120,227)	\$ -
Adjusted Budget Amount	\$ -	\$ 2,120,227	\$ -	\$ -
Please describe reason(s) for changes:	\$38,817 Increase in Copier Leases - GASB 34		(\$2,120,227) Decrease in Subscription & Property Leases One-Time	N/A
	\$2,048,729 Increase in Property Leases - GASB 87			
	\$32,681 Increase in Subscriptions - GASB 96			
<b>REVENUES Cont.:</b>				
<b>Contributions (8980-8999):</b>				
(Incr.)Decr. for Sp. Ed. :		\$	\$	\$
(Incr.)Decr. for On-going Major Maint (RRM) :		\$ (515,986)	\$ 807,241	\$ 319,275
Other One time \$ included in:		\$ -	\$	\$
Plus(Minus) Other \$ changes:		\$ (30,081)	\$ (209,671)	\$ (77,929)
Total Change from Prior Period		\$ (546,067)	\$ 597,570	\$ 241,346
Adjusted Budget Amount	\$ (9,634,296)	\$ (10,180,363)	\$ (9,582,793)	\$ (9,341,447)
Please describe reason(s) for changes:	(\$515,986) Decrease in Routine Repair & Maintenance		\$807,241 Increase in Routine Repair & Maintenance	\$319,275 Increase in Routine Repair & Maintenance
	(\$32,503) Decrease in COSP Print Shop, Food Services, & Special Ed		(\$70,124) Decrease in COSP Print Shop, Food Services, & Special Ed	(\$77,136) Decrease in COSP Print Shop, Food Services, & Special Ed
	\$34,479 Increase in Teacher's College		(\$42,808) Decrease in Student Engagement & The Arts	(\$47,089) Decrease in Student Engagement & The Arts
	(\$32,057) Decrease in Education Services & Student Engagement & The Arts		\$40,809 Increase in Special Ed Deferred Maintenance	\$44,890 Increase in Special Ed Deferred Maintenance
			(\$137,548) Decrease in Teacher's College	\$1,406 Increase in Teachers College
<b>TOTAL Other Financing Sources (8910-8999):</b>				
Total Change from Prior Period		\$ 1,574,160	\$ (1,522,657)	\$ 241,346
Adjusted Budget Amount	\$ (9,634,296)	\$ (8,060,136)	\$ (9,582,793)	\$ (9,341,447)
<b>Total Revenues &amp; Other Financing Source</b>	<b>\$ 98,584,696</b>	<b>\$ 105,032,921</b>	<b>\$ 97,661,639</b>	<b>\$ 99,079,054</b>

	2025-26 Adopted Budget Totals	First Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b>EXPENSES:</b>				
<b>Object 1XXX:</b>		% Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:		% \$ -	2 % \$ 243,109	2 % \$ 241,868
Settlement included in:		2.3 % \$ 246,217	% \$	% \$
<u>Other:</u>				
Growth Positions:		4.00 FTE \$ 333,355	FTE \$	FTE \$
One time \$ included in:		\$ 305,164	\$ (305,164)	\$
Plus(Minus) Other \$ changes:		\$ 78,885	\$	\$
Total Change from Prior Period		\$ 963,621	\$ (62,055)	\$ 241,868
Adjusted Budget Amount	\$ 11,191,827	\$ 12,155,448	\$ 12,093,393	\$ 12,335,261

Please describe reason(s) for changes:

\$333,355 Increase New Positions @ 4.0 FTE	\$243,109 Estimated 2% Step & Column	\$241,868 Estimated 2% Step & Column
(\$83,578) Decrease Abolished Positions @ 1.0 FTE	(\$305,164) Backout Prior Year One-Time \$3,200.00 Off-Schedule	
\$256,076 Increase Temps/Subs		
\$246,217 2.3% On Schedule Salary Settlement		
\$305,164 One-Time \$3,200.00 Off-Schedule		
(\$93,613) Attrition and Budget Distribution Changes		

<b>Object 2XXX:</b>		% Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:		% \$ -	2 % \$ 548,506	2 % \$ 544,299
Settlement included in:		2.3 % \$ 536,652	% \$	% \$
<u>Other:</u>				
Growth Positions:		14.00 FTE \$ 1,102,358	FTE \$	FTE \$
One time \$ included in:		\$ 758,862	\$ (758,862)	\$
Plus(Minus) Other \$ changes:		\$ (861,953)	\$	\$
Total Change from Prior Period		\$ 1,535,919	\$ (210,356)	\$ 544,299
Adjusted Budget Amount	\$ 25,889,364	\$ 27,425,283	\$ 27,214,927	\$ 27,759,226

Please describe reason(s) for changes:

\$1,102,358 Increase New Positions @ 14.00 FTE	\$548,506 Estimated 2% Step & Column	\$544,299 Estimated 2% Step & Column
(\$199,199) Decrease Abolished Positions @ 1.85 FTE	(\$758,862) Backout Prior Year One-Time \$3,200.00 Off-Schedule	
\$185,966 Increase Temps/Subs		
\$536,652 2.3% On Schedule Salary Settlement		
\$758,862 One-Time \$3,200.00 Off-Schedule		
(\$1,307,772) Attrition and Budget Distribution Changes		

2025-26  
Adopted Budget  
Totals

First Interim (Unrestricted Only)  
2025-26

Projected (Unrestricted Only)  
2026-27

Projected (Unrestricted Only)  
2027-28

**EXPENSES Cont.:**

**Object 3XXX:**

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Change in Statutory Benefits:						
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 258,621	%	\$ 259,505
Increase in Statutory due to Settlement	%	\$ 257,182	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 12,440	%	\$ (102,799)	%	\$ 125,364
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 291,428	%	\$ (350,535)	%	\$ -
Total \$ Change in Statutory		\$ 561,050		\$ (194,713)		\$ 384,869
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ 238,069	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 244,909	%	\$ -	%	\$ -
Are you budgeting at the CAP?	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ 482,978		\$ -		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ 1,044,028		\$ (194,713)		\$ 384,869
One time benefit \$ included above:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 1,044,028		\$ (194,713)		\$ 384,869
Adjusted Budget Amount	\$ 17,278,254	\$ 18,322,282		\$ 18,127,569		\$ 18,512,438

Please describe changes next page:

Employer Rate Increase (Worker's Comp 1.6656% to 1.7160%)	Estimated Step & Column	Estimated Step & Column
Employer Rate Increase Health & Welfare Cap (\$100/mo. Per 1.0 FTE)	Employer Rate Decrease (PERS 26.81% to 26.40%)	Employer Rate Increase (PERS 26.40% to 26.90%)

**Object 4XXX:**

	% Increase(Decrease) included in:	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$ 78,412		\$ 172,553		\$ 181,181
One time \$ included in:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 78,412		\$ 172,553		\$ 181,181
Adjusted Budget Amount	\$ 3,372,653	\$ 3,451,065		\$ 3,623,618		\$ 3,804,799

Please describe reason(s) for changes:

(\$2,410) Decrease in Textbooks & Books	\$172,553 Increase in Materials & Supplies	\$181,181 Increase in Materials & Supplies
\$16,833 Increase in Materials & Supplies		
\$63,989 Increase in Non-Capitalized Equipment		

	2025-26 Adopted Budget Totals	First Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b>EXPENSES Cont.:</b>				
<b>Object 5XXX:</b>				
% Increase(Decrease) included in:		% \$	8 % \$ 191,600	8 % \$ 206,928
Flat \$ Increase(Decrease) included in:		\$ 4,964,646	\$ 1,497,535	\$ 1,572,412
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 4,964,646	\$ 1,689,135	\$ 1,779,340
Adjusted Budget Amount	\$ 27,381,057	\$ 32,345,703	\$ 34,034,838	\$ 35,814,178

Please describe reason(s) for changes:

\$422,686 Increase in Sub Agreements/Contracted Services	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
\$4,717,916 Increase Apprenticeship Contracts	\$1,497,535 Increase in Other Operating Expenses	\$1,572,412 Increase in Other Operating Expenses
\$463,378 Increase in Travel/Legal/Dues/Insurance/Printing/ Communications/Postage		
(\$48,107) Decrease in Utilities		
\$227,167 Increase in Other Operating Costs		
\$284,632 Increase in Repairs		
(\$1,122,794) Decrease in Direct Cost Services		
\$1,993 Increase in Interfund/Interprogram Services		
\$17,775 Increase in Facilities Rentals/Leases		

<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 9,577,806	\$ (24,762,983)	\$ (12,310,740)
Total Change from Prior Period		\$ 9,577,806	\$ (24,762,983)	\$ (12,310,740)
Adjusted Budget Amount	\$ 49,381,677	\$ 58,959,483	\$ 34,196,500	\$ 21,885,760

Please describe reason(s) for changes:

\$15,000 Increase in Transworld Plant Development	(\$24,762,983) Decrease in One-Time Building Expenses	(\$12,310,740) Decrease in One-Time Building Expenses
\$2,120,227 Increase in Capital Leases		
\$228,293 Increase in Venture Soccer Field		
\$3,959,236 Increase in Deferred Maintenance		
(\$78,750) Decrease in Student Services Remodel		
(\$55,350) Decrease in Nelson Center Building Expense		
\$3,117,613 Increase in CodeStack Building		
\$271,537 Increase in Miscellaneous Equipment		

	2025-26 Adopted Budget Totals	First Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b>EXPENSES Cont.:</b>				
<b>Other Outgo - Objects 7100-7299, 7400-7499</b>				
% Increase(Decrease) included in:				
Flat \$ Increase(Decrease) included in:		\$ 62,886	\$ 73,815	\$ (380,532)
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 62,886	\$ 73,815	\$ (380,532)
Adjusted Budget Amount	\$ 703,933	\$ 766,819	\$ 840,634	\$ 460,102
Please describe reason(s) for changes:		\$62,886 Increase in Debt Services - Principal & Interest	\$73,815 Increase in Debt Services - Principal & Interest & QZAB	(\$380,532) Decrease in Debt Services - Principal & Interest & QZAB
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:				
Flat \$ Increase(Decrease) included in:		\$ (1,541,273)	\$ (2,038,398)	\$ (275,558)
One time \$ included in:		\$	\$ -	\$ -
Total Change from Prior Period		\$ (1,541,273)	\$ (2,038,398)	\$ (275,558)
Adjusted Budget Amount	\$ (13,806,055)	\$ (15,347,328)	\$ (17,385,726)	\$ (17,661,284)
Please describe reason(s) for changes:		Increase in Expenses	Increase in Expenses	Increase in Expenses
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:				
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ -	\$ (1,575,000)	\$
Total Change from Prior Period		\$ -	\$ (1,575,000)	\$ -
Adjusted Budget Amount	\$ 1,599,254	\$ 1,599,254	\$ 24,254	\$ 24,254
Please describe reason(s) for changes:			(\$75,000) Decrease in Early Childhood Contribution	N/A
			(\$1,500,000) Decrease in Special Insurance Fund	
<b>Total Expenditures &amp; Other Financing Use</b>	<b>\$ 122,991,964</b>	<b>\$ 139,678,009</b>	<b>\$ 112,770,007</b>	<b>\$ 102,934,734</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (24,407,268)</b>	<b>\$ (34,645,088)</b>	<b>\$ (15,108,368)</b>	<b>\$ (3,855,680)</b>

**2025-26 First Interim Assumptions**  
**San Joaquin County Office of Education**  
*Restricted*

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

	2025-26 Adopted Budget Totals	First Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
Total Change from Prior Period		\$ (220)	\$ -	\$ -
Adjusted Budget Amount	\$ 5,980,704	\$ 5,980,484	\$ 5,980,484	\$ 5,980,484
Please describe reason(s) for changes:		(\$220) Decrease in Property Tax Transfers	N/A	N/A
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:	%	\$	%	\$
One time \$ included in:		\$ -	\$	\$
Plus(Minus) Other \$ changes:		\$ 420,650	\$	\$
Total Change from Prior Period		\$ 420,650	\$ -	\$ -
Adjusted Budget Amount	\$ 11,306,948	\$ 11,727,598	\$ 11,727,598	\$ 11,727,598
Please describe reason(s) for changes:		\$50,928 Increase in ESSA CSI	N/A	N/A
		\$188,014 Increase in COSP Title I		
		\$84,007 Increase in DOL YouthBuild		
		\$1,024 Increase in COSP Title II		
		(\$2,604) Decrease in Title III English Learners		
		\$24,175 Increase in Title IV Student Support and Academic Enrichment Grant		
		\$50,000 Increase in GVCC Federal Contracts		
		\$25,106 Increase in Migrant Education		

2025-26 Adopted Budget Totals	First Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b>REVENUE Cont.:</b>			
<b>State Revenue (8300-8599):</b>			
COLA % Used for:	% \$	% \$	% \$
One time \$ included in:	\$ (6,012,845)	\$ (17,336,508)	\$ (11,604,845)
Plus(Minus) Other \$ changes:	\$ 2,285,254	\$	\$
Total Change from Prior Period	\$ (3,727,591)	\$ (17,336,508)	\$ (11,604,845)
Adjusted Budget Amount	\$ 64,685,964	\$ 43,621,865	\$ 32,017,020
Please describe reason(s) for changes:	\$61,298 Increase in Mental Health Services Act One-Time	(\$17,336,508) Decrease in Math, Science, Computer Science	(\$11,604,845) Decrease in Math, Science, Computer Science
	\$1,585,025 Increase in GVCC State Contracts	Professional Learning Grant Carryover Adjustment	Professional Learning Grant Carryover Adjustment
	(\$6,074,143) Decrease in Math, Science, Computer Science		
	Professional Learning Grant One-Time		
	(\$38,574) Decrease in Lottery		
	\$140,000 Increase in K-12 Workforce		
	(\$64,251) Decrease in Tobacco Use Prevention Education		
	County Technical Assistance		
	\$40,704 Increase in Youth Community Access Durham Ferry (Prop 64)		
	\$22,826 Increase in Proposition 28 - Art and Music in Schools		
	\$27,796 Increase in Foster Youth		
	\$52,370 Increase in After School Education & Safety		
	\$378,509 Increase in COSP Student Support and Professional		
	Development Discretionary Block Grant		
	\$20,000 Increase in SELPA Workability I		
	(\$98,760) Decrease in Learning Communities for School Success Program		
	\$120,000 Increase in California Regional Environment Education		
	\$148,000 Increase in Codestack e-Template Round 2		
	(\$55,651) Decrease in Classified School Employee Summer Assistance Program		
	\$7,260 Increase in Miscellaneous State Revenues		
<b>REVENUE Cont.:</b>			
<b>Local Revenue (8600-8799):</b>			
% Incr.(Decr.) included in:	% \$	% \$	% \$
One time \$ included in:	\$ -	\$	\$
Plus(Minus) Other \$ changes:	\$ 895,519	\$	\$
Total Change from Prior Period	\$ 895,519	\$ -	\$ -
Adjusted Budget Amount	\$ 103,417,113	\$ 104,312,632	\$ 104,312,632
Please describe reason(s) for changes:	\$2,437,860 Increase in Special Education	N/A	N/A
	\$6,950 Increase in SELPA Mental Health		
	\$263,246 Increase in STEM Grants and Contracts		
	\$206,818 Increase in California Coalition for Inclusive Learning (CCIL)		
	\$1,268,922 Increase in Teachers College of San Joaquin		
	(\$2,792,722) Decrease in Comp Health Grants and Contracts		
	(\$64,970) Decrease in GVCC Contracts		
	\$54,535 Increase in Education Foundation		
	(\$6,500) Decrease in AmeriCorps		
	\$1,769,015 Increase in College & Career Readiness		
	(\$2,291,692) Decrease in Health Plan of San Joaquin (HPSJ)		
	(Student Behavioral Health Incentive Program)		
	(\$14,000) Decrease in Mary Graham Art Program		
	\$62,500 Increase in Children and Youth Behavioral Health Initiative		
	(\$10,000) Decrease in Threat Assessment Workshop		
	(\$5,366) Decrease in Miscellaneous Revenues		

	2025-26 Adopted Budget Totals	First Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b>Transfers In/Sources (8900-8979):</b>				
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:	N/A	N/A	N/A	N/A
<b>REVENUE Cont.:</b>				
<b>Contributions (8980-8999):</b>				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM) .:		\$ 515,986	\$ (807,241)	\$ (319,275)
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 30,081	\$ 209,671	\$ 77,929
Total Change from Prior Period		\$ 546,067	\$ (597,570)	\$ (241,346)
Adjusted Budget Amount	\$ 9,634,296	\$ 10,180,363	\$ 9,582,793	\$ 9,341,447
Please describe reason(s) for changes:	\$515,986 Increase in Routine Repair & Maintenance	(\$807,241) Decrease in Routine Repair & Maintenance	(\$319,275) Decrease in Routine Repair & Maintenance	
	\$32,503 Increase in COSP Print Shop, Food Services, & Special Ed	\$70,124 Increase in COSP Print Shop, Food Services, & Special Ed	\$77,136 Increase in COSP Print Shop, Food Services, & Special Ed	
	(\$34,479) Decrease in Teacher's College	\$42,808 Increase in Student Engagement & The Arts	\$47,089 Increase in Student Engagement & The Arts	
	\$32,057 Increase in Education Services & Student Engagement & The Arts	(\$40,809) Decrease in Special Ed Deferred Maintenance	(\$44,890) Decrease in Special Ed Deferred Maintenance	
		\$137,548 Increase in Teacher's College	(\$1,406) Decrease in Teachers College	
<b>TOTAL Other Financing Sources (8910-8999):</b>				
Total Change from Prior Period		\$ 546,067	\$ (597,570)	\$ (241,346)
Adjusted Budget Amount	\$ 9,634,296	\$ 10,180,363	\$ 9,582,793	\$ 9,341,447
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 195,025,025</b>	<b>\$ 193,159,450</b>	<b>\$ 175,225,372</b>	<b>\$ 163,379,181</b>

	2025-26 Adopted Budget Totals		First Interim (Restricted Only) 2025-26		Projected (Restricted Only) 2026-27		Projected (Restricted Only) 2027-28	
<b>EXPENSES:</b>								
<b>Object 1XXX:</b>			\$ Increase/(Decrease)		% Increase/(Decrease)	\$ Increase/(Decrease)		% Increase/(Decrease)
Step & Column included in:	%	\$	-		2 %	\$ 578,907		2 %
Settlement included in:	2.3 %	\$	557,343		%	\$		%
<u>Other:</u>								
Growth Positions:	5.00 FTE	\$	505,245		FTE	\$		FTE
One time \$ included in:		\$	688,763		\$	(1,485,345)		\$ (43,068)
Plus(Minus) Other \$ changes:		\$	(192,773)		\$			\$
Total Change from Prior Period		\$	1,558,578		\$	(906,438)		\$ 517,710
Adjusted Budget Amount	\$	27,386,755	\$	28,945,333	\$	28,038,895	\$	28,556,605

Please describe reason(s) for changes:

\$505,245 Increase New Positions @ 5.0 FTE	\$578,907 Estimated 2% Step & Column	\$560,778 Estimated 2% Step & Column
\$905,962 Increase Temps/Subs	(\$688,763) Backout Prior Year One-Time \$3,200.00 Off-Schedule	(\$43,068) Decrease in Math, Science, Computer Science
\$557,343 2.3% On Schedule Salary Settlement	(\$113,905) Decrease in Educator Effectiveness One-Time	Professional Learning Grant One-Time
\$688,763 One-Time \$3,200.00 Off-Schedule	(\$42,657) Decrease in Math, Science, Computer Science	
(\$1,098,735) Attrition and Budget Distribution Changes	Professional Learning Grant One-Time	
	(\$640,020) Decrease in Learning Recovery One-Time	

	2025-26 Adopted Budget Totals		First Interim (Restricted Only) 2025-26		Projected (Restricted Only) 2026-27		Projected (Restricted Only) 2027-28	
<b>Object 2XXX:</b>			\$ Increase/(Decrease)		% Increase/(Decrease)	\$ Increase/(Decrease)		% Increase/(Decrease)
Step & Column included in:	%	\$	-		2 %	\$ 869,626		2 %
Settlement included in:	2.3 %	\$	751,784		%	\$		%
<u>Other:</u>								
Growth Positions:	8.00 FTE	\$	589,330		FTE	\$		FTE
One time \$ included in:		\$	1,719,172		\$	(1,967,547)		\$ (205,418)
Plus(Minus) Other \$ changes:		\$	233,197		\$			\$ -
Total Change from Prior Period		\$	3,293,483		\$	(1,097,921)		\$ 642,250
Adjusted Budget Amount	\$	40,187,837	\$	43,481,320	\$	42,383,399	\$	43,025,649

Please describe reason(s) for changes:

\$589,330 Increase New Positions @ 8.00 FTE	\$869,626 Estimated 2% Step & Column	\$847,668 Estimated 2% Step & Column
(\$115,051) Decrease Abolished Positions @ 1.35 FTE	(\$1,719,172) Backout Prior Year One-Time \$3,200.00 Off-Schedule	(\$205,418) Decrease in Math, Science, Computer Science
\$1,084,290 Increase Temps/Subs	(\$2,364) Decrease in Educator Effectiveness One-Time	Professional Learning Grant One-Time
\$751,784 2.3% On Schedule Salary Settlement	(\$208,486) Decrease in Math, Science, Computer Science	
\$1,719,172 One-Time \$3,200.00 Off-Schedule	Professional Learning Grant One-Time	
(\$736,042) Attrition and Budget Distribution Changes	(\$37,525) Decrease in Learning Recovery One-Time	

2025-26 Adopted Budget Totals	First Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b>EXPENSES Cont.:</b>			
<b>Object 3XXX:</b>			
Change in Statutory Benefits:	% Increase/(Decrease) \$ Increase/(Decrease)	% Incr./(Decr.) \$ Increase/(Decrease)	% Incr./(Decr.) \$ Increase/(Decrease)
Increase in Statutory due to Step & Column	% \$ -	% \$ 455,139	% \$ 447,067
Increase in Statutory due to Settlement	% \$ 409,809	% \$ -	% \$ -
Incr./Decr. in Statutory due to rate changes	% \$ 17,587	% \$ (164,062)	% \$ 200,076
Incr./Decr. in Statutory due to +/- positions, other changes	% \$ 633,256	% \$ (1,070,695)	% \$ (86,696)
Total \$ Change in Statutory	\$ 1,060,652	\$ (779,618)	\$ 560,447
Change in Health & Welfare :			
Incr./Decr. in H & W due to rate changes	% \$ -	% \$ -	% \$ -
Incr./Decr. in H & W due to CAP change	% \$ 75,065	% \$ -	% \$ -
Incr./Decr. in H & W due to other	% \$ -	% \$ -	% \$ -
Incr./Decr. in H & W due to +/- positions	% \$ 192,086	% \$ -	% \$ -
Are you budgeting at the CAP ?	Yes/No	Yes/No	Yes/No
Total \$ Change in H & W	\$ 267,151	\$ -	\$ -
Changes in Other Benefits:	% \$ -	% \$ -	% \$ -
Total \$ Change in Benefits:	\$ 1,327,803	\$ (779,618)	\$ 560,447
One time benefit \$ included above:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ 1,327,803	\$ (779,618)	\$ 560,447
Adjusted Budget Amount	\$ 31,793,527	\$ 32,341,712	\$ 32,902,159

Please describe changes next page:

Employer Rate Increase (Worker's Comp 1.6656% to 1.7160%)	Estimated Step & Column	Estimated Step & Column
Employer Rate Increase Health & Welfare Cap (\$100/mo. Per 1.0 FTE)	Employer Rate Decrease (PERS 26.81% to 26.40%)	Employer Rate Increase (PERS 26.40% to 26.90%)

<b>Object 4XXX:</b>			
% Increase(Decrease) included in:	% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:	\$ 1,506,814	\$ (449,268)	\$ -
One time \$ included in:	\$ 76,773	\$ (49,974)	\$ (38,554)
Total Change from Prior Period	\$ 1,583,587	\$ (499,242)	\$ (38,554)
Adjusted Budget Amount	\$ 5,044,559	\$ 6,128,904	\$ 6,090,350

Please describe reason(s) for changes:

\$87,814 Increase in Books	(\$449,268) Decrease in Arts, Music, & Instructional Materials	(\$38,554) Decrease in Learning Recovery One-Time
\$1,103,613 Increase in Materials & Supplies	Discretionary Block Grant	
(\$666) Decrease in Diesel	(\$5,088) Decrease in Educator Effectiveness One-Time	
\$392,826 Increase in Non-Capitalized Equipment	(\$44,886) Decrease in Learning Recovery One-Time	

	2025-26 Adopted Budget Totals	First Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b>EXPENSES Cont.:</b>				
<b>Object 5XXX:</b>				
% Increase(Decrease) included in:	% \$		8 % \$ 58,911	8 % \$ 63,624
Flat \$ Increase(Decrease) included in:	\$	112,034	(150,000)	-
One time \$ included in:	\$	(3,503,875)	(18,668,217)	(10,848,457)
Total Change from Prior Period	\$	(3,391,841)	(18,759,306)	(10,784,833)
Adjusted Budget Amount	\$ 77,981,357	\$ 74,589,516	\$ 55,830,210	\$ 45,045,377

Please describe reason(s) for changes:

(\$3,201,988) Decrease in Sub Agreements & Contracted Services	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
(\$3,874,267) Decrease in Math, Science, Computer Science	(\$230,254) Decrease in Educator Effectiveness One-Time	(\$10,809,904) Decrease in Math, Science, Computer Science
Professional Learning Grant One-Time	(\$60,507) Decrease in Learning Recovery One-Time	Professional Learning Grant Carryover Adjustment
\$369,948 Increase in Travel/Legal/Dues/Insurance/Printing/Communications/Postage	(\$18,377,456) Decrease in Math, Science, Computer Science	(\$38,553) Decrease in Learning Recovery One-Time
\$107,454 Increase in Utilities	Professional Learning Grant Carryover Adjustment	
\$291,724 Increase in Facilities Rentals, Leases, Repairs	(\$150,000) Decrease in Arts, Music, & Instructional Materials	
\$90,196 Increase in Equipment Rentals, Leases, Repairs	Discretionary Block Grant	
\$1,122,794 Increase in Direct Costs/Interprogram Services		
\$1,702,298 Increase in Other Services and Operating Expenses		

<b>Object 6XXX:</b>				
% Increase(Decrease) included in:	% \$		% \$	% \$
Flat \$ Increase(Decrease) included in:	\$		\$	\$
One time \$ included in:	\$	391,769	(25,000)	
Total Change from Prior Period	\$	391,769	(25,000)	-
Adjusted Budget Amount	\$ 840,144	\$ 1,231,913	\$ 1,206,913	\$ 1,206,913

Please describe reason(s) for changes:

\$108,000 Increase in Student Support and Enrichment Block Grant	(\$25,000) Decrease in Learning Recovery One-Time	N/A
\$9,040 Increase in Career Technical Education Incentive Grant (CTEIG)		
\$140,000 Increase in SELPA Low Incidence Equipment		
\$129,453 Increase in GVCC Equipment		
\$5,276 Increase in Special Ed Medi-Cal		

	2025-26 Adopted Budget Totals	First Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b>EXPENSES Cont.:</b>				
<b>Other Outgo - Objects 7100-7299, 7400-7499</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (19,113)	\$ (133,544)	\$ (158,567)
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (19,113)	\$ (133,544)	\$ (158,567)
Adjusted Budget Amount	\$ 541,749	\$ 522,636	\$ 389,092	\$ 230,525
Please describe reason(s) for changes:		(\$19,113) Decrease in Debt Services - Principal & Interest	(\$133,544) Decrease in Debt Services - Principal & Interest	(\$158,567) Decrease in Debt Services - Principal & Interest
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 1,292,412	\$ (400,298)	\$ (251,701)
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 1,292,412	\$ (400,298)	\$ (251,701)
Adjusted Budget Amount	\$ 12,132,528	\$ 13,424,940	\$ 13,024,642	\$ 12,772,941
Please describe reason(s) for changes:		Decrease in Expenses	Increase in Expenses	Increase in Expenses
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ 42,000	\$ (55,130)	\$ -
Total Change from Prior Period		\$ 42,000	\$ (55,130)	\$ -
Adjusted Budget Amount	\$ 180,300	\$ 222,300	\$ 167,170	\$ 167,170
Please describe reason(s) for changes:		\$42,000 Increase in Venture Academy Fundraising One-Time	(\$55,130) Decrease in Venture Academy Fundraising One-Time	N/A
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 196,088,756</b>	<b>\$ 202,167,434</b>	<b>\$ 179,510,937</b>	<b>\$ 169,997,689</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (1,063,731)</b>	<b>\$ (9,007,984)</b>	<b>\$ (4,285,565)</b>	<b>\$ (6,618,508)</b>



**2025-26 First Interim Assumptions**  
**San Joaquin County Office of Education**  
**Components of Ending Fund Balance**

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

	First Interim		Projected		Projected	
	2025-26		2026-27		2027-28	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 169,127,723	67,871,458				
<b>ENDING FUND BALANCE</b>	<b>\$ 134,482,635</b>	<b>\$ 58,863,474</b>	<b>\$ 119,374,267</b>	<b>\$ 54,577,909</b>	<b>\$ 115,518,587</b>	<b>\$ 47,959,401</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>	<i>Must Agree to Components of Fund Balance Form 01 pg 2</i>					
<u>Reserved Amounts</u>						
Revolving Cash	9711 30,000	\$	\$ 30,000	\$	\$ 30,000	\$
Stores	9712	\$	\$	\$	\$	\$
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
General Reserve (EC 42124)	9730	\$	\$	\$	\$	\$
Legally Restricted Balances	9740	\$ 58,863,474	\$	\$ 54,577,909	\$	\$ 47,959,401
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9789 6,836,909	\$	\$ 5,845,619	\$	\$ 5,458,648	\$
Total Other Designations	9780 95,098,407	\$	\$ 87,598,407	\$	\$ 86,098,407	\$
Undesignated/Unappropriated	9790 32,517,319	\$ -	\$ 25,900,241	\$ -	\$ 23,931,532	\$ -

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:			
		2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	52,517,714.00	52,400,060.00	11,043,164.30	52,400,060.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	264,085.63	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,253,155.00	17,499,274.00	7,989,542.00	17,499,274.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,448,123.00	43,193,723.00	13,903,145.10	43,193,723.00	0.00	0.0%
5) TOTAL, REVENUES			108,218,992.00	113,093,057.00	33,199,937.03	113,093,057.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,191,827.00	12,155,448.00	3,828,615.31	12,155,448.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,889,364.00	27,425,283.00	9,118,228.69	27,425,283.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,278,254.00	18,322,282.00	5,494,668.49	18,322,282.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,372,653.00	3,451,065.00	872,426.23	3,451,065.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,381,057.00	32,345,703.00	8,164,573.31	32,345,703.00	0.00	0.0%
6) Capital Outlay		6000-6999	49,381,677.00	58,959,483.00	6,454,125.08	58,959,483.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	703,933.00	766,819.00	271,694.37	766,819.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,806,055.00)	(15,347,328.00)	(388,453.48)	(15,347,328.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			121,392,710.00	138,078,755.00	33,815,878.00	138,078,755.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,173,718.00)	(24,985,698.00)	(615,940.97)	(24,985,698.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,599,254.00	1,599,254.00	0.00	1,599,254.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	2,120,227.00	2,105,503.95	2,120,227.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,634,296.00)	(10,180,363.00)	0.00	(10,180,363.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,233,550.00)	(9,659,390.00)	2,105,503.95	(9,659,390.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,407,268.00)	(34,645,088.00)	1,489,562.98	(34,645,088.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	162,598,370.00	169,127,723.00		169,127,723.28	.28	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,598,370.00	169,127,723.00		169,127,723.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			162,598,370.00	169,127,723.00		169,127,723.28		
2) Ending Balance, June 30 (E + F1e)			138,191,102.00	134,482,635.00		134,482,635.28		
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	96,746,877.00	95,098,407.00		95,098,407.00		
Court/Community Schools	0000	9780	4,436,332.00					
Buildings	0000	9780	16,721,395.00					
Ed-Join	0000	9780	4,518,529.00					
Apprenticeship	0000	9780	3,707,580.00					
Deferred Maintenance	0000	9780	8,419,660.00					
Education Services	0000	9780	732,432.00					
Mandated Costs	0000	9780	4,254,898.00					
Misc. Ending Balances & Reserves	0000	9780	53,058,678.00					
Lottery	1100	9780	897,373.00					
Buildings	0000	9780		20,085,137.00		20,085,137.00		
Ed-Join	0000	9780		4,390,671.00		4,390,671.00		
Apprenticeship	0000	9780		4,708,311.00		4,708,311.00		
Deferred Maintenance	0000	9780		6,610,502.00		6,610,502.00		
Education Services	0000	9780		806,210.00		806,210.00		
Mandated Costs	0000	9780		4,279,658.00		4,279,658.00		
Misc. Ending Balances & Reserves	0000	9780		53,418,194.00		53,418,194.00		
Lottery	1100	9780		799,724.00		799,724.00		
Buildings	0000	9780				20,085,137.00		
Ed-Join	0000	9780				4,390,671.00		
Apprenticeship	0000	9780				4,708,311.00		
Deferred Maintenance	0000	9780				6,610,502.00		
Education Services	0000	9780				806,210.00		
Mandated Costs	0000	9780				4,279,658.00		
Misc. Ending Balances & Reserves	0000	9780				53,418,194.00		
Lottery	1100	9780				799,724.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,381,665.00	6,836,909.00		6,836,909.00		
Unassigned/Unappropriated Amount		9790	35,032,560.00	32,517,319.00		32,517,319.28		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	38,346,973.00	38,260,473.00	10,479,182.00	38,260,473.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,074,374.00	2,074,985.00	408,110.00	2,074,985.00	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	84,441.00	84,441.00	0.00	84,441.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								

Description	Resource Codes	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)
Secured Roll Taxes		8041	15,197,809.00	15,197,810.00	89,285.75	15,197,810.00	0.00	0.0%
Unsecured Roll Taxes		8042	907,244.00	907,244.00	5,040.08	907,244.00	0.00	0.0%
Prior Years' Taxes		8043	20,193.00	20,193.00	28,787.52	20,193.00	0.00	0.0%
Supplemental Taxes		8044	517,425.00	517,425.00	32,758.95	517,425.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,341,064.00	4,340,335.00	0.00	4,340,335.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,528,559.00	1,528,456.00	0.00	1,528,456.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			63,018,097.00	62,931,377.00	11,043,164.30	62,931,377.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,445,305.00)	(2,475,848.00)	0.00	(2,475,848.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,074,374.00)	(2,074,985.00)	0.00	(2,074,985.00)	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	(5,980,704.00)	(5,980,484.00)	0.00	(5,980,484.00)	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,517,714.00	52,400,060.00	11,043,164.30	52,400,060.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
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)
Other 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	264,085.63	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	264,085.63	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	7,790,846.00	9,756,872.00	7,035,862.00	9,756,872.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	3,328,251.00	0.00	3,328,251.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	309,085.00	318,816.00	0.00	318,816.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	394,314.00	336,425.00	0.00	336,425.00	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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
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						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,758,910.00	3,758,910.00	953,680.00	3,758,910.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			12,253,155.00	17,499,274.00	7,989,542.00	17,499,274.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,953,661.00	5,953,661.00	2,344,698.02	5,953,661.00	0.00	0.0%
Interest		8660	9,428,938.00	9,428,938.00	2,467,090.23	9,428,938.00	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	3,507,628.00	3,513,197.00	964,561.75	3,513,197.00	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	15,441,475.00	15,889,676.00	3,835,058.60	15,889,676.00	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	(1,263.50)	0.00	0.00	0.0%
Tuition		8710	9,116,421.00	8,408,251.00	4,293,000.00	8,408,251.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			43,448,123.00	43,193,723.00	13,903,145.10	43,193,723.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			108,218,992.00	113,093,057.00	33,199,937.03	113,093,057.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Teachers' Salaries		1100	5,910,066.00	6,822,104.00	2,048,418.64	6,822,104.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	125,213.00	101,835.00	35,437.92	101,835.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,156,548.00	5,231,509.00	1,744,758.75	5,231,509.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,191,827.00</b>	<b>12,155,448.00</b>	<b>3,828,615.31</b>	<b>12,155,448.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	1,206.00	1,206.30	1,206.00	0.00	0.0%
Classified Support Salaries		2200	2,498,523.00	2,470,535.00	679,959.85	2,470,535.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,712,306.00	13,279,966.00	4,515,534.63	13,279,966.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,747,041.00	10,741,173.00	3,489,588.76	10,741,173.00	0.00	0.0%
Other Classified Salaries		2900	931,494.00	932,403.00	431,939.15	932,403.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>25,889,364.00</b>	<b>27,425,283.00</b>	<b>9,118,228.69</b>	<b>27,425,283.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,148,240.00	2,214,534.00	454,069.64	2,214,534.00	0.00	0.0%
PERS		3201-3202	6,475,327.00	6,722,028.00	2,104,369.32	6,722,028.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,033,944.00	2,182,688.00	717,381.21	2,182,688.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,156,266.00	5,635,394.00	1,707,676.21	5,635,394.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,491.00	38,071.00	21,559.98	38,071.00	0.00	0.0%
Workers' Compensation		3601-3602	619,541.00	678,620.00	222,259.65	678,620.00	0.00	0.0%
OPEB, Allocated		3701-3702	385,159.00	394,645.00	129,533.76	394,645.00	0.00	0.0%
OPEB, Active Employees		3751-3752	441,286.00	445,136.00	134,097.49	445,136.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	11,166.00	3,721.23	11,166.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,278,254.00</b>	<b>18,322,282.00</b>	<b>5,494,668.49</b>	<b>18,322,282.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	79,151.00	76,741.00	10,797.57	76,741.00	0.00	0.0%
Materials and Supplies		4300	2,635,379.00	2,652,212.00	681,797.98	2,652,212.00	0.00	0.0%
Noncapitalized Equipment		4400	655,723.00	719,712.00	179,830.68	719,712.00	0.00	0.0%
Food		4700	2,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,372,653.00</b>	<b>3,451,065.00</b>	<b>872,426.23</b>	<b>3,451,065.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	8,437,718.00	8,343,293.00	1,561,399.02	8,343,293.00	0.00	0.0%
Travel and Conferences		5200	769,184.00	751,055.00	228,090.30	751,055.00	0.00	0.0%
Dues and Memberships		5300	188,197.00	212,227.00	130,380.55	212,227.00	0.00	0.0%
Insurance		5400-5450	406,145.00	505,169.00	742,949.95	505,169.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,443,109.00	2,395,002.00	811,178.18	2,395,002.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,292,444.00	4,873,681.00	1,626,514.38	4,873,681.00	0.00	0.0%
Transfers of Direct Costs		5710	(4,315,330.00)	(5,438,124.00)	(7,133.67)	(5,438,124.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,100.00)	(10,107.00)	(9,989.28)	(10,107.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,728,021.00	19,107,253.00	3,019,612.23	19,107,253.00	0.00	0.0%
Communications		5900	1,443,669.00	1,606,254.00	61,571.65	1,606,254.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,381,057.00</b>	<b>32,345,703.00</b>	<b>8,164,573.31</b>	<b>32,345,703.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	495,000.00	1,501,343.00	1,097,345.85	1,501,343.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,469,602.00	51,692,045.00	3,014,342.53	51,692,045.00	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	413,075.00	3,641,868.00	236,932.75	3,641,868.00	0.00	0.0%
Equipment Replacement		6500	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Lease Assets		6600	0.00	2,087,546.00	2,072,823.55	2,087,546.00	0.00	0.0%
Subscription Assets		6700	0.00	32,681.00	32,680.40	32,681.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>49,381,677.00</b>	<b>58,959,483.00</b>	<b>6,454,125.08</b>	<b>58,959,483.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	77,798.00	86,547.00	33,401.79	86,547.00	0.00	0.0%
Other Debt Service - Principal		7439	626,135.00	680,272.00	238,292.58	680,272.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>703,933.00</b>	<b>766,819.00</b>	<b>271,694.37</b>	<b>766,819.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(12,132,528.00)	(13,424,940.00)	(75,877.62)	(13,424,940.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,673,527.00)	(1,922,388.00)	(312,575.86)	(1,922,388.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(13,806,055.00)</b>	<b>(15,347,328.00)</b>	<b>(388,453.48)</b>	<b>(15,347,328.00)</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			121,392,710.00	138,078,755.00	33,815,878.00	138,078,755.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	99,254.00	99,254.00	0.00	99,254.00	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	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,599,254.00	1,599,254.00	0.00	1,599,254.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	2,087,546.00	2,072,823.55	2,087,546.00	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	32,681.00	32,680.40	32,681.00	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	2,120,227.00	2,105,503.95	2,120,227.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(10,050,320.00)	(10,630,866.00)	0.00	(10,630,866.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	416,024.00	450,503.00	0.00	450,503.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,634,296.00)	(10,180,363.00)	0.00	(10,180,363.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,233,550.00)	(9,659,390.00)	2,105,503.95	(9,659,390.00)	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,980,704.00	5,980,484.00	0.00	5,980,484.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,306,948.00	11,727,598.00	703,099.79	11,727,598.00	0.00	0.0%
3) Other State Revenue		8300-8599	64,685,964.00	60,958,373.00	3,800,250.78	60,958,373.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,417,113.00	104,312,632.00	26,831,508.06	104,312,632.00	0.00	0.0%
5) TOTAL, REVENUES			185,390,729.00	182,979,087.00	31,334,858.63	182,979,087.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	27,386,755.00	28,945,333.00	8,531,611.29	28,945,333.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,187,837.00	43,481,320.00	13,130,621.85	43,481,320.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,793,527.00	33,121,330.00	8,618,472.93	33,121,330.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,044,559.00	6,628,146.00	864,521.91	6,628,146.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	77,981,357.00	74,589,516.00	3,090,536.37	74,589,516.00	0.00	0.0%
6) Capital Outlay		6000-6999	840,144.00	1,231,913.00	22,044.96	1,231,913.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	541,749.00	522,636.00	320,691.30	522,636.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,132,528.00	13,424,940.00	75,877.62	13,424,940.00	0.00	0.0%
9) TOTAL, EXPENDITURES			195,908,456.00	201,945,134.00	34,654,378.23	201,945,134.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,517,727.00)	(18,966,047.00)	(3,319,519.60)	(18,966,047.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	180,300.00	222,300.00	0.00	222,300.00	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	9,634,296.00	10,180,363.00	0.00	10,180,363.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,453,996.00	9,958,063.00	0.00	9,958,063.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,063,731.00)	(9,007,984.00)	(3,319,519.60)	(9,007,984.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,417,461.00	67,871,458.00		67,871,457.93	(.07)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,417,461.00	67,871,458.00		67,871,457.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,417,461.00	67,871,458.00		67,871,457.93		
2) Ending Balance, June 30 (E + F1e)			59,353,730.00	58,863,474.00		58,863,473.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	59,353,730.00	58,863,475.00		58,863,474.74		
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	(1.00)		(.81)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
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	5,980,704.00	5,980,484.00	0.00	5,980,484.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,980,704.00	5,980,484.00	0.00	5,980,484.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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	1,899,831.00	1,899,831.00	0.00	1,899,831.00	0.00	0.0%
Special Education Discretionary Grants		8182	236,048.00	236,048.00	0.00	236,048.00	0.00	0.0%
Child Nutrition Programs		8220	278,572.00	278,572.00	0.00	278,572.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,030,231.00	1,224,672.00	207,497.74	1,224,672.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	424,857.00	418,430.00	24,566.61	418,430.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	101,638.00	102,662.00	17,534.21	102,662.00	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	95,339.00	92,735.00	945.78	92,735.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	5,548,700.00	5,648,909.00	357,962.00	5,648,909.00	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	1,691,732.00	1,825,739.00	94,593.45	1,825,739.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,306,948.00</b>	<b>11,727,598.00</b>	<b>703,099.79</b>	<b>11,727,598.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	3,962,200.00	3,962,200.00	1,107,368.00	3,962,200.00	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	313,293.00	320,643.00	89,780.00	320,643.00	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	98,125.00	98,125.00	.01	98,125.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	169,287.00	130,713.00	0.00	130,713.00	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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,088,885.00	3,141,255.00	25,450.00	3,141,255.00	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	9,040.00	10,103.00	10,102.75	10,103.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	373,010.00	308,759.00	105,407.00	308,759.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	314,082.00	336,908.00	147,296.00	336,908.00	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	56,358,042.00	52,649,667.00	2,314,847.02	52,649,667.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>64,685,964.00</b>	<b>60,958,373.00</b>	<b>3,800,250.78</b>	<b>60,958,373.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	441,003.00	441,003.00	0.00	441,003.00	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	204,122.00	204,122.00	46,928.00	204,122.00	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	81,820.00	81,555.00	81,554.55	81,555.00	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	47,827,169.00	46,539,578.00	14,802,333.51	46,539,578.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition		8710	11,145,132.00	11,145,132.00	0.00	11,145,132.00	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	43,717,867.00	45,901,242.00	11,900,692.00	45,901,242.00	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			103,417,113.00	104,312,632.00	26,831,508.06	104,312,632.00	0.00	0.0%
TOTAL, REVENUES			185,390,729.00	182,979,087.00	31,334,858.63	182,979,087.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,252,628.00	18,129,535.00	5,038,964.35	18,129,535.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,346,297.00	2,400,309.00	839,803.73	2,400,309.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,787,830.00	8,415,489.00	2,652,843.21	8,415,489.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			27,386,755.00	28,945,333.00	8,531,611.29	28,945,333.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,835,926.00	11,685,078.00	3,956,435.65	11,685,078.00	0.00	0.0%
Classified Support Salaries		2200	1,122,976.00	1,249,858.00	356,366.45	1,249,858.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,684,151.00	9,716,529.00	3,025,921.28	9,716,529.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,462,341.00	7,383,229.00	2,345,620.91	7,383,229.00	0.00	0.0%
Other Classified Salaries		2900	12,082,443.00	13,446,626.00	3,446,277.56	13,446,626.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,187,837.00	43,481,320.00	13,130,621.85	43,481,320.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,988,416.00	7,142,793.00	1,279,079.84	7,142,793.00	0.00	0.0%
PERS		3201-3202	10,336,218.00	10,728,061.00	2,961,105.46	10,728,061.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,416,926.00	3,743,285.00	1,141,398.12	3,743,285.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,525,019.00	8,804,746.00	2,442,944.12	8,804,746.00	0.00	0.0%
Unemployment Insurance		3501-3502	33,540.00	36,000.00	10,839.49	36,000.00	0.00	0.0%
Workers' Compensation		3601-3602	1,126,006.00	1,238,286.00	371,865.81	1,238,286.00	0.00	0.0%
OPEB, Allocated		3701-3702	653,067.00	728,247.00	220,504.80	728,247.00	0.00	0.0%
OPEB, Active Employees		3751-3752	714,335.00	699,912.00	190,416.72	699,912.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	318.57	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,793,527.00	33,121,330.00	8,618,472.93	33,121,330.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	105,412.00	193,226.00	14,532.23	193,226.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	4,100,858.00	5,203,805.00	678,107.16	5,203,805.00	0.00	0.0%
Noncapitalized Equipment		4400	785,289.00	1,178,115.00	158,745.45	1,178,115.00	0.00	0.0%
Food		4700	53,000.00	53,000.00	13,137.07	53,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,044,559.00</b>	<b>6,628,146.00</b>	<b>864,521.91</b>	<b>6,628,146.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	42,579,947.00	30,762,674.00	(1,806,696.75)	30,762,674.00	0.00	0.0%
Travel and Conferences		5200	1,336,029.00	1,489,736.00	319,639.50	1,489,736.00	0.00	0.0%
Dues and Memberships		5300	93,690.00	129,293.00	51,208.61	129,293.00	0.00	0.0%
Insurance		5400-5450	194,754.00	208,857.00	0.00	208,857.00	0.00	0.0%
Operations and Housekeeping Services		5500	628,932.00	736,386.00	156,692.08	736,386.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,505,812.00	3,887,732.00	792,190.19	3,887,732.00	0.00	0.0%
Transfers of Direct Costs		5710	4,315,330.00	5,438,124.00	7,133.67	5,438,124.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	27,875.00	27,875.00	0.00	27,875.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,993,091.00	31,591,295.00	3,507,607.20	31,591,295.00	0.00	0.0%
Communications		5900	305,897.00	317,544.00	62,761.87	317,544.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>77,981,357.00</b>	<b>74,589,516.00</b>	<b>3,090,536.37</b>	<b>74,589,516.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	840,144.00	1,231,913.00	22,044.96	1,231,913.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>840,144.00</b>	<b>1,231,913.00</b>	<b>22,044.96</b>	<b>1,231,913.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31.00	31.00	0.00	31.00	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%

Description	Resource Codes	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 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	45,764.00	49,322.00	27,688.43	49,322.00	0.00	0.0%
Other Debt Service - Principal		7439	495,954.00	473,283.00	293,002.87	473,283.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			541,749.00	522,636.00	320,691.30	522,636.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	12,132,528.00	13,424,940.00	75,877.62	13,424,940.00	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			12,132,528.00	13,424,940.00	75,877.62	13,424,940.00	0.00	0.0%
TOTAL, EXPENDITURES			195,908,456.00	201,945,134.00	34,654,378.23	201,945,134.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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	222,300.00	0.00	222,300.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			180,300.00	222,300.00	0.00	222,300.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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)
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	10,050,320.00	10,630,866.00	0.00	10,630,866.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(416,024.00)	(450,503.00)	0.00	(450,503.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,634,296.00	10,180,363.00	0.00	10,180,363.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,453,996.00	9,958,063.00	0.00	9,958,063.00	0.00	0.0%

2025-26 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	58,498,418.00	58,380,544.00	11,043,164.30	58,380,544.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,306,948.00	11,727,598.00	967,185.42	11,727,598.00	0.00	0.0%
3) Other State Revenue		8300-8599	76,939,119.00	78,457,647.00	11,789,792.78	78,457,647.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146,865,236.00	147,506,355.00	40,734,653.16	147,506,355.00	0.00	0.0%
5) TOTAL, REVENUES			293,609,721.00	296,072,144.00	64,534,795.66	296,072,144.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	38,578,582.00	41,100,781.00	12,360,226.60	41,100,781.00	0.00	0.0%
2) Classified Salaries		2000-2999	66,077,201.00	70,906,603.00	22,248,850.54	70,906,603.00	0.00	0.0%
3) Employee Benefits		3000-3999	49,071,781.00	51,443,612.00	14,113,141.42	51,443,612.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,417,212.00	10,079,211.00	1,736,948.14	10,079,211.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	105,362,414.00	106,935,219.00	11,255,109.68	106,935,219.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,221,821.00	60,191,396.00	6,476,170.04	60,191,396.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,245,682.00	1,289,455.00	592,385.67	1,289,455.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,673,527.00)	(1,922,388.00)	(312,575.86)	(1,922,388.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			317,301,166.00	340,023,889.00	68,470,256.23	340,023,889.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,691,445.00)	(43,951,745.00)	(3,935,460.57)	(43,951,745.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,779,554.00	1,821,554.00	0.00	1,821,554.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	2,120,227.00	2,105,503.95	2,120,227.00	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			(1,779,554.00)	298,673.00	2,105,503.95	298,673.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,470,999.00)	(43,653,072.00)	(1,829,956.62)	(43,653,072.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	223,015,831.00	236,999,181.00		236,999,181.21	.21	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			223,015,831.00	236,999,181.00		236,999,181.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,015,831.00	236,999,181.00		236,999,181.21		
2) Ending Balance, June 30 (E + F1e)			197,544,832.00	193,346,109.00		193,346,109.21		
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		

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Description	Resource Codes	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	59,353,730.00	58,863,475.00		58,863,474.74		
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	96,746,877.00	95,098,407.00		95,098,407.00		
Court/Community Schools	0000	9780	4,436,332.00					
Buildings	0000	9780	16,721,395.00					
Ed-Join	0000	9780	4,518,529.00					
Apprenticeship	0000	9780	3,707,580.00					
Deferred Maintenance	0000	9780	8,419,660.00					
Education Services	0000	9780	732,432.00					
Mandated Costs	0000	9780	4,254,898.00					
Misc. Ending Balances & Reserves	0000	9780	53,058,678.00					
Lottery	1100	9780	897,373.00					
Buildings	0000	9780		20,085,137.00		20,085,137.00		
Ed-Join	0000	9780		4,390,671.00		4,390,671.00		
Apprenticeship	0000	9780		4,708,311.00		4,708,311.00		
Deferred Maintenance	0000	9780		6,610,502.00		6,610,502.00		
Education Services	0000	9780		806,210.00		806,210.00		
Mandated Costs	0000	9780		4,279,658.00		4,279,658.00		
Misc. Ending Balances & Reserves	0000	9780		53,418,194.00		53,418,194.00		
Lottery	1100	9780		799,724.00		799,724.00		
Buildings	0000	9780				20,085,137.00		
Ed-Join	0000	9780				4,390,671.00		
Apprenticeship	0000	9780				4,708,311.00		
Deferred Maintenance	0000	9780				6,610,502.00		
Education Services	0000	9780				806,210.00		
Mandated Costs	0000	9780				4,279,658.00		
Misc. Ending Balances & Reserves	0000	9780				53,418,194.00		
Lottery	1100	9780				799,724.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,381,665.00	6,836,909.00		6,836,909.00		
Unassigned/Unappropriated Amount		9790	35,032,560.00	32,517,318.00		32,517,318.47		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	38,346,973.00	38,260,473.00	10,479,182.00	38,260,473.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,074,374.00	2,074,985.00	408,110.00	2,074,985.00	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	84,441.00	84,441.00	0.00	84,441.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								

Description	Resource Codes	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)
Secured Roll Taxes		8041	15,197,809.00	15,197,810.00	89,285.75	15,197,810.00	0.00	0.0%
Unsecured Roll Taxes		8042	907,244.00	907,244.00	5,040.08	907,244.00	0.00	0.0%
Prior Years' Taxes		8043	20,193.00	20,193.00	28,787.52	20,193.00	0.00	0.0%
Supplemental Taxes		8044	517,425.00	517,425.00	32,758.95	517,425.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,341,064.00	4,340,335.00	0.00	4,340,335.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,528,559.00	1,528,456.00	0.00	1,528,456.00	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			63,018,097.00	62,931,377.00	11,043,164.30	62,931,377.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,445,305.00)	(2,475,848.00)	0.00	(2,475,848.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,074,374.00)	(2,074,985.00)	0.00	(2,074,985.00)	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 Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			58,498,418.00	58,380,544.00	11,043,164.30	58,380,544.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,899,831.00	1,899,831.00	0.00	1,899,831.00	0.00	0.0%
Special Education Discretionary Grants		8182	236,048.00	236,048.00	0.00	236,048.00	0.00	0.0%
Child Nutrition Programs		8220	278,572.00	278,572.00	0.00	278,572.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,030,231.00	1,224,672.00	207,497.74	1,224,672.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	424,857.00	418,430.00	24,566.61	418,430.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	101,638.00	102,662.00	17,534.21	102,662.00	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	95,339.00	92,735.00	945.78	92,735.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	5,548,700.00	5,648,909.00	357,962.00	5,648,909.00	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	1,691,732.00	1,825,739.00	358,679.08	1,825,739.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,306,948.00</b>	<b>11,727,598.00</b>	<b>967,185.42</b>	<b>11,727,598.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	3,962,200.00	3,962,200.00	1,107,368.00	3,962,200.00	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	8,104,139.00	10,077,515.00	7,125,642.00	10,077,515.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	3,328,251.00	0.00	3,328,251.00	0.00	0.0%
Child Nutrition Programs		8520	98,125.00	98,125.00	.01	98,125.00	0.00	0.0%
Mandated Costs Reimbursements		8550	309,085.00	318,816.00	0.00	318,816.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	563,601.00	467,138.00	0.00	467,138.00	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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,088,885.00	3,141,255.00	25,450.00	3,141,255.00	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	9,040.00	10,103.00	10,102.75	10,103.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	373,010.00	308,759.00	105,407.00	308,759.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	314,082.00	336,908.00	147,296.00	336,908.00	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	60,116,952.00	56,408,577.00	3,268,527.02	56,408,577.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>76,939,119.00</b>	<b>78,457,647.00</b>	<b>11,789,792.78</b>	<b>78,457,647.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	441,003.00	441,003.00	0.00	441,003.00	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	5,953,661.00	5,953,661.00	2,344,698.02	5,953,661.00	0.00	0.0%
Interest		8660	9,633,060.00	9,633,060.00	2,514,018.23	9,633,060.00	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	3,589,448.00	3,594,752.00	1,046,116.30	3,594,752.00	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	63,268,644.00	62,429,254.00	18,637,392.11	62,429,254.00	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	(1,263.50)	0.00	0.00	0.0%
Tuition		8710	20,261,553.00	19,553,383.00	4,293,000.00	19,553,383.00	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	43,717,867.00	45,901,242.00	11,900,692.00	45,901,242.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			146,865,236.00	147,506,355.00	40,734,653.16	147,506,355.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			293,609,721.00	296,072,144.00	64,534,795.66	296,072,144.00	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	23,162,694.00	24,951,639.00	7,087,382.99	24,951,639.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,471,510.00	2,502,144.00	875,241.65	2,502,144.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,944,378.00	13,646,998.00	4,397,601.96	13,646,998.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>38,578,582.00</b>	<b>41,100,781.00</b>	<b>12,360,226.60</b>	<b>41,100,781.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,835,926.00	11,686,284.00	3,957,641.95	11,686,284.00	0.00	0.0%
Classified Support Salaries		2200	3,621,499.00	3,720,393.00	1,036,326.30	3,720,393.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	20,396,457.00	22,996,495.00	7,541,455.91	22,996,495.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,209,382.00	18,124,402.00	5,835,209.67	18,124,402.00	0.00	0.0%
Other Classified Salaries		2900	13,013,937.00	14,379,029.00	3,878,216.71	14,379,029.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>66,077,201.00</b>	<b>70,906,603.00</b>	<b>22,248,850.54</b>	<b>70,906,603.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,136,656.00	9,357,327.00	1,733,149.48	9,357,327.00	0.00	0.0%
PERS		3201-3202	16,811,545.00	17,450,089.00	5,065,474.78	17,450,089.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,450,870.00	5,925,973.00	1,858,779.33	5,925,973.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,681,285.00	14,440,140.00	4,150,620.33	14,440,140.00	0.00	0.0%
Unemployment Insurance		3501-3502	52,031.00	74,071.00	32,399.47	74,071.00	0.00	0.0%
Workers' Compensation		3601-3602	1,745,547.00	1,916,906.00	594,125.46	1,916,906.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,038,226.00	1,122,892.00	350,038.56	1,122,892.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,155,621.00	1,145,048.00	324,514.21	1,145,048.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	11,166.00	4,039.80	11,166.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>49,071,781.00</b>	<b>51,443,612.00</b>	<b>14,113,141.42</b>	<b>51,443,612.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	184,563.00	269,967.00	25,329.80	269,967.00	0.00	0.0%
Materials and Supplies		4300	6,736,237.00	7,856,017.00	1,359,905.14	7,856,017.00	0.00	0.0%
Noncapitalized Equipment		4400	1,441,012.00	1,897,827.00	338,576.13	1,897,827.00	0.00	0.0%
Food		4700	55,400.00	55,400.00	13,137.07	55,400.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,417,212.00</b>	<b>10,079,211.00</b>	<b>1,736,948.14</b>	<b>10,079,211.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	51,017,665.00	39,105,967.00	(245,297.73)	39,105,967.00	0.00	0.0%
Travel and Conferences		5200	2,105,213.00	2,240,791.00	547,729.80	2,240,791.00	0.00	0.0%
Dues and Memberships		5300	281,887.00	341,520.00	181,589.16	341,520.00	0.00	0.0%
Insurance		5400-5450	600,899.00	714,026.00	742,949.95	714,026.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,072,041.00	3,131,388.00	967,870.26	3,131,388.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,798,256.00	8,761,413.00	2,418,704.57	8,761,413.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,775.00	17,768.00	(9,989.28)	17,768.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,721,112.00	50,698,548.00	6,527,219.43	50,698,548.00	0.00	0.0%
Communications		5900	1,749,566.00	1,923,798.00	124,333.52	1,923,798.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,362,414.00	106,935,219.00	11,255,109.68	106,935,219.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	495,000.00	1,501,343.00	1,097,345.85	1,501,343.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,469,602.00	51,692,045.00	3,014,342.53	51,692,045.00	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	1,253,219.00	4,873,781.00	258,977.71	4,873,781.00	0.00	0.0%
Equipment Replacement		6500	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Lease Assets		6600	0.00	2,087,546.00	2,072,823.55	2,087,546.00	0.00	0.0%
Subscription Assets		6700	0.00	32,681.00	32,680.40	32,681.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,221,821.00	60,191,396.00	6,476,170.04	60,191,396.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	31.00	31.00	0.00	31.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	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								
		7438	123,562.00	135,869.00	61,090.22	135,869.00	0.00	0.0%
		7439	1,122,089.00	1,153,555.00	531,295.45	1,153,555.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,245,682.00	1,289,455.00	592,385.67	1,289,455.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs								
		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund								
		7350	(1,673,527.00)	(1,922,388.00)	(312,575.86)	(1,922,388.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,673,527.00)	(1,922,388.00)	(312,575.86)	(1,922,388.00)	0.00	0.0%
TOTAL, EXPENDITURES			317,301,166.00	340,023,889.00	68,470,256.23	340,023,889.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	99,254.00	99,254.00	0.00	99,254.00	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	1,680,300.00	1,722,300.00	0.00	1,722,300.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,779,554.00	1,821,554.00	0.00	1,821,554.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	2,087,546.00	2,072,823.55	2,087,546.00	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	32,681.00	32,680.40	32,681.00	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	2,120,227.00	2,105,503.95	2,120,227.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,779,554.00)	298,673.00	2,105,503.95	298,673.00	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	53,832,364.00	52,775,170.00	11,080,699.00	52,775,170.00	0.00	0.0%
2) Federal Revenue		8100-8299	866,942.00	1,121,643.00	346,208.17	1,121,643.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,260,693.00	4,530,172.00	1,268,592.99	4,530,172.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900,996.00	949,096.00	261,032.50	949,096.00	0.00	0.0%
5) TOTAL, REVENUES			58,860,995.00	59,376,081.00	12,956,532.66	59,376,081.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,619,965.00	19,347,272.00	5,867,384.05	19,347,272.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,960,177.00	8,943,644.00	2,962,619.75	8,943,644.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,107,571.00	13,821,906.00	3,608,919.03	13,821,906.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,993,688.00	2,998,418.00	765,197.13	2,998,418.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,633,406.00	17,493,927.00	3,275,038.08	17,493,927.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,158,578.00	5,317,944.00	2,098,144.61	5,317,944.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	679,651.00	790,604.00	381,715.67	790,604.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	255,544.00	384,388.00	597.45	384,388.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,408,580.00	69,098,103.00	18,959,615.77	69,098,103.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,547,585.00)	(9,722,022.00)	(6,003,083.11)	(9,722,022.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	180,300.00	222,300.00	0.00	222,300.00	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	222,300.00	0.00	222,300.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,367,285.00)	(9,499,722.00)	(6,003,083.11)	(9,499,722.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,761,354.00	19,284,150.00		19,284,150.95	.95	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,761,354.00	19,284,150.00		19,284,150.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,761,354.00	19,284,150.00		19,284,150.95		
2) Ending Balance, June 30 (E + F1e)			9,394,069.00	9,784,428.00		9,784,428.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,107,397.00	2,213,424.00		2,213,424.89		

Description	Resource Codes	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	7,286,672.00	7,571,004.00		7,571,004.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.35)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	37,768,117.00	34,030,852.00	8,936,044.00	34,030,852.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,385,927.00	8,034,844.00	2,149,265.00	8,034,844.00	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	4,519,679.00	4,550,833.00	0.00	4,550,833.00	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	6,158,641.00	6,158,641.00	(4,610.00)	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 Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			53,832,364.00	52,775,170.00	11,080,699.00	52,775,170.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	435,796.00	451,678.00	112,920.00	451,678.00	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%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	421,191.00	472,119.00	110,442.00	472,119.00	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	9,955.00	197,846.00	122,846.17	197,846.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			866,942.00	1,121,643.00	346,208.17	1,121,643.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	144,309.00	144,309.00	0.00	144,309.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	987,563.00	878,020.00	0.00	878,020.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	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	221,833.00	221,833.00	221,833.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	445,016.00	563,429.00	157,758.00	563,429.00	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	1,683,805.00	2,722,581.00	889,001.99	2,722,581.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,260,693.00</b>	<b>4,530,172.00</b>	<b>1,268,592.99</b>	<b>4,530,172.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	855,704.00	855,704.00	254,197.00	855,704.00	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	45,292.00	93,392.00	6,835.50	93,392.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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 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			900,996.00	949,096.00	261,032.50	949,096.00	0.00	0.0%
TOTAL, REVENUES			58,860,995.00	59,376,081.00	12,956,532.66	59,376,081.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	15,959,098.00	16,402,839.00	4,880,176.01	16,402,839.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	307,357.00	405,953.00	144,600.96	405,953.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,353,510.00	2,538,480.00	842,607.08	2,538,480.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,619,965.00	19,347,272.00	5,867,384.05	19,347,272.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	378,611.00	438,951.00	133,508.11	438,951.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,417,648.00	1,630,946.00	563,743.85	1,630,946.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,202,803.00	3,805,306.00	1,283,430.31	3,805,306.00	0.00	0.0%
Other Classified Salaries		2900	2,961,115.00	3,068,441.00	981,937.48	3,068,441.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,960,177.00	8,943,644.00	2,962,619.75	8,943,644.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,708,362.00	4,781,833.00	961,575.28	4,781,833.00	0.00	0.0%
PERS		3201-3202	2,303,167.00	2,502,019.00	744,227.78	2,502,019.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	986,774.00	1,034,548.00	322,027.05	1,034,548.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,037,838.00	4,365,281.00	1,239,907.65	4,365,281.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,337.00	14,202.00	4,432.20	14,202.00	0.00	0.0%
Workers' Compensation		3601-3602	442,716.00	480,562.00	151,483.65	480,562.00	0.00	0.0%
OPEB, Allocated		3701-3702	265,803.00	282,731.00	88,277.64	282,731.00	0.00	0.0%
OPEB, Active Employees		3751-3752	349,574.00	360,730.00	96,987.78	360,730.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,107,571.00	13,821,906.00	3,608,919.03	13,821,906.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	40,000.00	0.00	40,000.00	0.00	0.0%
Books and Other Reference Materials		4200	175,597.00	169,855.00	16,175.36	169,855.00	0.00	0.0%
Materials and Supplies		4300	2,069,979.00	2,183,311.00	532,612.25	2,183,311.00	0.00	0.0%
Noncapitalized Equipment		4400	748,112.00	605,252.00	216,409.52	605,252.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,993,688.00	2,998,418.00	765,197.13	2,998,418.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	100,000.00	77,322.00	0.00	77,322.00	0.00	0.0%
Travel and Conferences		5200	287,978.00	291,183.00	62,845.90	291,183.00	0.00	0.0%
Dues and Memberships		5300	17,940.00	20,796.00	7,511.11	20,796.00	0.00	0.0%
Insurance		5400-5450	205,020.00	213,336.00	1,857.00	213,336.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,261,018.00	1,348,088.00	457,491.19	1,348,088.00	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,332,140.00	4,564,398.00	1,891,946.42	4,564,398.00	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	(22,125.00)	(22,125.00)	8,153.79	(22,125.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,189,119.00	10,736,481.00	774,663.02	10,736,481.00	0.00	0.0%
Communications		5900	262,316.00	264,448.00	70,569.65	264,448.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,633,406.00	17,493,927.00	3,275,038.08	17,493,927.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,550,000.00	4,025,177.00	2,042,549.37	4,025,177.00	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	608,578.00	1,292,767.00	55,595.24	1,292,767.00	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			4,158,578.00	5,317,944.00	2,098,144.61	5,317,944.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	76,909.00	95,842.00	42,323.44	95,842.00	0.00	0.0%
Other Debt Service - Principal		7439	602,742.00	694,762.00	339,392.23	694,762.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			679,651.00	790,604.00	381,715.67	790,604.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	255,544.00	384,388.00	597.45	384,388.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			255,544.00	384,388.00	597.45	384,388.00	0.00	0.0%
TOTAL, EXPENDITURES			63,408,580.00	69,098,103.00	18,959,615.77	69,098,103.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	180,300.00	222,300.00	0.00	222,300.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			180,300.00	222,300.00	0.00	222,300.00	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)
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			180,300.00	222,300.00	0.00	222,300.00		

Resource	Description	2025-26 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	117,212.35
6300	Lottery: Instructional Materials	562,947.77
6546	Mental Health-Related Services	145,004.05
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.31
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	557,500.62
7412	A-G Access/Success Grant	.12
7413	A-G Learning Loss Mitigation Grant	.20
7435	Learning Recovery Emergency Block Grant	830,759.47
Total, Restricted Balance		2,213,424.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,290,639.00	15,290,639.00	0.00	15,290,639.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,623,110.00	61,623,330.00	18,303,988.00	61,623,330.00	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			76,913,749.00	76,913,969.00	18,303,988.00	76,913,969.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	76,913,749.00	76,913,969.00	18,303,988.00	76,913,969.00	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			76,913,749.00	76,913,969.00	18,303,988.00	76,913,969.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	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		
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources			15,290,639.00	15,290,639.00	0.00	15,290,639.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,290,639.00	15,290,639.00	0.00	15,290,639.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	61,623,110.00	61,623,330.00	18,303,988.00	61,623,330.00	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			61,623,110.00	61,623,330.00	18,303,988.00	61,623,330.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest			0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources			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			76,913,749.00	76,913,969.00	18,303,988.00	76,913,969.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	13,785,938.00	13,785,938.00	0.00	13,785,938.00	0.00	0.0%
To County Offices		7212	1,504,701.00	1,504,701.00	0.00	1,504,701.00	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	21,079,037.00	18,928,659.00	6,181,608.00	18,928,659.00	0.00	0.0%
To County Offices	6500	7222	40,544,073.00	42,694,671.00	12,122,380.00	42,694,671.00	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)			76,913,749.00	76,913,969.00	18,303,988.00	76,913,969.00	0.00	0.0%
TOTAL, EXPENDITURES			76,913,749.00	76,913,969.00	18,303,988.00	76,913,969.00		

Resource	Description	2025-26 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	172,330.00	155,449.00	46,526.00	155,449.00	0.00	0.0%
4) Other Local Revenue		8600-8799	608,761.00	666,854.00	(201.00)	666,854.00	0.00	0.0%
5) TOTAL, REVENUES			781,091.00	822,303.00	46,325.00	822,303.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	324,577.00	362,601.00	120,541.43	362,601.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,279.00	61,557.00	20,682.03	61,557.00	0.00	0.0%
3) Employee Benefits		3000-3999	208,759.00	223,418.00	61,267.14	223,418.00	0.00	0.0%
4) Books and Supplies		4000-4999	91,989.00	49,111.00	36,942.47	49,111.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	32,308.00	33,155.00	14,870.10	33,155.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	25,906.00	25,904.50	25,906.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	409.00	1,995.00	407.82	1,995.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	61,770.00	64,560.00	0.00	64,560.00	0.00	0.0%
9) TOTAL, EXPENDITURES			781,091.00	822,303.00	280,615.49	822,303.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(234,290.49)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	(234,290.49)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	15,778.00		15,778.14	.14	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	15,778.00		15,778.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,778.00		15,778.14		
2) Ending Balance, June 30 (E + F1e)			0.00	15,778.00		15,778.14		
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	15,778.00		15,778.14		
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			
<b>LCFF SOURCES</b>									
LCFF Transfers									
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%	
LCFF 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%	
<b>FEDERAL REVENUE</b>									
Interagency Contracts Between LEAs			8285	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	0.0%	
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%	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
All Other State Apportionments - Current Year		8311	66,063.00	66,063.00	0.00	66,063.00	0.00	0.0%	
All Other State Apportionments - Prior Years		8319	0.00	0.00	23,032.00	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources			8587	0.00	0.00	0.00	0.00	0.0%	
Adult Education Program	6391	8590	87,367.00	70,486.00	23,494.00	70,486.00	0.00	0.0%	
All Other State Revenue	All Other	8590	18,900.00	18,900.00	0.00	18,900.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			172,330.00	155,449.00	46,526.00	155,449.00	0.00	0.0%	
<b>OTHER LOCAL REVENUE</b>									
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%	
Leases and Rentals			8650	0.00	0.00	0.00	0.00	0.0%	
Interest			8660	0.00	0.00	(201.00)	0.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments			8662	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	0.0%	
Other Local Revenue									
All Other Local Revenue		8699	608,761.00	666,854.00	0.00	666,854.00	0.00	0.0%	
Tuition			8710	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			608,761.00	666,854.00	(201.00)	666,854.00	0.00	0.0%	
TOTAL, REVENUES			781,091.00	822,303.00	46,325.00	822,303.00			
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries			1100	291,225.00	327,852.00	108,531.63	327,852.00	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	33,352.00	34,749.00	12,009.80	34,749.00	0.00	0.0%
Other Certificated Salaries			1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			324,577.00	362,601.00	120,541.43	362,601.00	0.00	0.0%	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,441.00	16,505.00	5,736.16	16,505.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,838.00	45,052.00	14,945.87	45,052.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			61,279.00	61,557.00	20,682.03	61,557.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	63,793.00	65,085.00	14,832.30	65,085.00	0.00	0.0%
PERS		3201-3202	39,996.00	41,482.00	12,802.76	41,482.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,793.00	16,195.00	5,404.82	16,195.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	73,297.00	82,345.00	22,652.49	82,345.00	0.00	0.0%
Unemployment Insurance		3501-3502	194.00	207.00	70.73	207.00	0.00	0.0%
Workers' Compensation		3601-3602	6,428.00	7,496.00	2,423.26	7,496.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,858.00	4,242.00	1,412.23	4,242.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,400.00	6,366.00	1,668.55	6,366.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			208,759.00	223,418.00	61,267.14	223,418.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,926.00	20,088.00	15,109.77	20,088.00	0.00	0.0%
Noncapitalized Equipment		4400	83,063.00	29,023.00	21,832.70	29,023.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			91,989.00	49,111.00	36,942.47	49,111.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	765.00	798.00	0.00	798.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,948.00	6,248.00	333.95	6,248.00	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	17,220.00	15,734.00	12,396.20	15,734.00	0.00	0.0%
Communications		5900	10,375.00	10,375.00	2,139.95	10,375.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,308.00	33,155.00	14,870.10	33,155.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	25,906.00	25,904.50	25,906.00	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			0.00	25,906.00	25,904.50	25,906.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4.00	306.00	3.38	306.00	0.00	0.0%
Other Debt Service - Principal		7439	405.00	1,689.00	404.44	1,689.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			409.00	1,995.00	407.82	1,995.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	61,770.00	64,560.00	0.00	64,560.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,770.00	64,560.00	0.00	64,560.00	0.00	0.0%
TOTAL, EXPENDITURES			781,091.00	822,303.00	280,615.49	822,303.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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	2025-26 Projected Totals
6391	Adult Education Program	15,778.14
Total, Restricted Balance		15,778.14

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,694,185.00	49,233,719.00	8,285,813.63	49,233,719.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,381,503.00	25,272,451.00	8,704,211.16	25,272,451.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,099,635.00	1,155,755.00	110,963.59	1,155,755.00	0.00	0.0%
5) TOTAL, REVENUES			73,175,323.00	75,661,925.00	17,100,988.38	75,661,925.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,494,617.00	3,263,749.00	858,761.23	3,263,749.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,076,631.00	4,605,463.00	1,396,232.12	4,605,463.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,432,279.00	3,969,032.00	1,029,313.19	3,969,032.00	0.00	0.0%
4) Books and Supplies		4000-4999	364,878.00	541,073.00	107,369.94	541,073.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,358,773.00	61,775,710.00	7,125,823.22	61,775,710.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	360,781.00	22,649.00	360,781.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	208,153.00	208,371.00	86,037.75	208,371.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,356,213.00	1,473,440.00	311,978.41	1,473,440.00	0.00	0.0%
9) TOTAL, EXPENDITURES			73,291,544.00	76,197,619.00	10,938,164.86	76,197,619.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(116,221.00)	(535,694.00)	6,162,823.52	(535,694.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	99,254.00	99,254.00	0.00	99,254.00	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			99,254.00	99,254.00	0.00	99,254.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,967.00)	(436,440.00)	6,162,823.52	(436,440.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,943,717.00	6,238,575.00		6,238,575.66	.66	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,943,717.00	6,238,575.00		6,238,575.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,943,717.00	6,238,575.00		6,238,575.66		
2) Ending Balance, June 30 (E + F1e)			4,926,750.00	5,802,135.00		5,802,135.66		
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	4,877,161.00	5,752,546.00		5,752,546.70		

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	49,589.00	49,589.00		49,588.96		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	49,694,185.00	49,233,719.00	8,285,813.63	49,233,719.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			49,694,185.00	49,233,719.00	8,285,813.63	49,233,719.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	16,006,364.00	16,247,382.00	4,099,419.00	16,247,382.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	151,540.00	151,540.00	0.00	151,540.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,223,599.00	8,873,529.00	4,604,792.16	8,873,529.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,381,503.00	25,272,451.00	8,704,211.16	25,272,451.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	411,445.00	411,445.00	80,127.00	411,445.00	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	688,190.00	744,310.00	30,836.59	744,310.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,099,635.00	1,155,755.00	110,963.59	1,155,755.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>73,175,323.00</b>	<b>75,661,925.00</b>	<b>17,100,988.38</b>	<b>75,661,925.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,494,617.00	3,263,749.00	858,761.23	3,263,749.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,494,617.00	3,263,749.00	858,761.23	3,263,749.00	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)
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,629,190.00	3,010,426.00	918,143.92	3,010,426.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	728,828.00	907,499.00	276,009.19	907,499.00	0.00	0.0%
Other Classified Salaries		2900	718,613.00	687,538.00	202,079.01	687,538.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,076,631.00</b>	<b>4,605,463.00</b>	<b>1,396,232.12</b>	<b>4,605,463.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	639,922.00	833,386.00	147,296.40	833,386.00	0.00	0.0%
PERS		3201-3202	1,131,974.00	1,157,572.00	340,764.89	1,157,572.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	345,028.00	381,539.00	117,397.89	381,539.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,045,348.00	1,275,010.00	333,569.08	1,275,010.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,309.00	3,968.00	1,137.86	3,968.00	0.00	0.0%
Workers' Compensation		3601-3602	109,448.00	134,105.00	38,695.57	134,105.00	0.00	0.0%
OPEB, Allocated		3701-3702	65,713.00	78,680.00	22,549.93	78,680.00	0.00	0.0%
OPEB, Active Employees		3751-3752	91,537.00	104,772.00	27,900.68	104,772.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	.89	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,432,279.00</b>	<b>3,969,032.00</b>	<b>1,029,313.19</b>	<b>3,969,032.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	122,658.00	126,383.00	11,984.68	126,383.00	0.00	0.0%
Materials and Supplies		4300	205,045.00	328,488.00	54,520.71	328,488.00	0.00	0.0%
Noncapitalized Equipment		4400	37,175.00	86,202.00	40,864.55	86,202.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>364,878.00</b>	<b>541,073.00</b>	<b>107,369.94</b>	<b>541,073.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	55,993,125.00	56,984,055.00	6,538,907.15	56,984,055.00	0.00	0.0%
Travel and Conferences		5200	185,235.00	202,438.00	45,988.28	202,438.00	0.00	0.0%
Dues and Memberships		5300	861,285.00	17,296.00	8,486.24	17,296.00	0.00	0.0%
Insurance		5400-5450	44,287.00	43,444.00	0.00	43,444.00	0.00	0.0%
Operations and Housekeeping Services		5500	46,144.00	71,286.00	15,551.96	71,286.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,810.00	224,503.00	44,732.12	224,503.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,350.00	4,357.00	1,835.49	4,357.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,844,974.00	4,160,442.00	459,581.14	4,160,442.00	0.00	0.0%
Communications		5900	189,563.00	67,889.00	10,740.84	67,889.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>61,358,773.00</b>	<b>61,775,710.00</b>	<b>7,125,823.22</b>	<b>61,775,710.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	360,781.00	22,649.00	360,781.00	0.00	0.0%
Equipment		6400	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)
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			0.00	360,781.00	22,649.00	360,781.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	20,070.00	20,961.00	9,402.61	20,961.00	0.00	0.0%
Other Debt Service - Principal		7439	188,083.00	187,410.00	76,635.14	187,410.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			208,153.00	208,371.00	86,037.75	208,371.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,356,213.00	1,473,440.00	311,978.41	1,473,440.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,356,213.00	1,473,440.00	311,978.41	1,473,440.00	0.00	0.0%
TOTAL, EXPENDITURES			73,291,544.00	76,197,619.00	10,938,164.86	76,197,619.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	99,254.00	99,254.00	0.00	99,254.00	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			99,254.00	99,254.00	0.00	99,254.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			99,254.00	99,254.00	0.00	99,254.00		

Resource	Description	2025-26 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	87,069.46
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	642,145.66
6130	Early Education: Center-Based Reserve Account	2,818,447.06
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	237,123.17
7810	Other Restricted State	394,132.00
9010	Other Restricted Local	1,573,629.35
Total, Restricted Balance		5,752,546.70

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,467.00	67,467.00	15,481.00	67,467.00	0.00	0.0%
5) TOTAL, REVENUES			67,467.00	67,467.00	15,481.00	67,467.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	619,529.00	796,495.00	68,021.00	796,495.00	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			619,529.00	796,495.00	68,021.00	796,495.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(552,062.00)	(729,028.00)	(52,540.00)	(729,028.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(552,062.00)	(729,028.00)	(52,540.00)	(729,028.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,013,843.00	1,442,562.00		1,442,562.22	.22	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,013,843.00	1,442,562.00		1,442,562.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,013,843.00	1,442,562.00		1,442,562.22		
2) Ending Balance, June 30 (E + F1e)			461,781.00	713,534.00		713,534.22		
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	461,781.00	713,534.00		713,534.22		
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	67,467.00	67,467.00	15,481.00	67,467.00	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			67,467.00	67,467.00	15,481.00	67,467.00	0.00	0.0%
TOTAL, REVENUES			67,467.00	67,467.00	15,481.00	67,467.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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)
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	619,529.00	796,495.00	68,021.00	796,495.00	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			619,529.00	796,495.00	68,021.00	796,495.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			619,529.00	796,495.00	68,021.00	796,495.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	713,534.22
Total, Restricted Balance		713,534.22

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,214,067.00	3,214,067.00	973,171.72	3,214,067.00	0.00	0.0%
5) TOTAL, REVENUES			3,214,067.00	3,214,067.00	973,171.72	3,214,067.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	785,069.00	1,210,536.00	695,662.04	1,210,536.00	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			785,069.00	1,210,536.00	695,662.04	1,210,536.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			2,428,998.00	2,003,531.00	277,509.68	2,003,531.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	1,500,000.00	500,000.00	1,500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(500,000.00)	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,428,998.00	2,003,531.00	(222,490.32)	2,003,531.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,834,582.00	6,472,224.00		6,472,223.91	(.09)	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)			6,834,582.00	6,472,224.00		6,472,223.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,834,582.00	6,472,224.00		6,472,223.91		
2) Ending Net Position, June 30 (E + F1e)			9,263,580.00	8,475,755.00		8,475,754.91		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	9,198,633.00	8,410,808.00		8,410,807.61		
c) Unrestricted Net Position		9790	64,947.00	64,947.00		64,947.30		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	235,456.00	235,456.00	63,584.00	235,456.00	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	2,978,611.00	2,978,611.00	909,587.72	2,978,611.00	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			3,214,067.00	3,214,067.00	973,171.72	3,214,067.00	0.00	0.0%
TOTAL, REVENUES			3,214,067.00	3,214,067.00	973,171.72	3,214,067.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	785,069.00	1,210,536.00	695,662.04	1,210,536.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			785,069.00	1,210,536.00	695,662.04	1,210,536.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			785,069.00	1,210,536.00	695,662.04	1,210,536.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	1,500,000.00	1,500,000.00	500,000.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,500,000.00	500,000.00	1,500,000.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a-b+e)			0.00	0.00	(500,000.00)	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	8,410,807.61
Total, Restricted Net Position		8,410,807.61

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	500,000.00	1,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	500,000.00	1,500,000.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,500,000.00	1,500,000.00	500,000.00	1,500,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,178,503.00	16,539,927.00		16,539,926.96	(.04)	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)			15,178,503.00	16,539,927.00		16,539,926.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,178,503.00	16,539,927.00		16,539,926.96		
2) Ending Net Position, June 30 (E + F1e)			16,678,503.00	18,039,927.00		18,039,926.96		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	16,678,503.00	18,039,927.00		18,039,926.96		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,500,000.00	500,000.00	1,500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	500,000.00	1,500,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c + e)			1,500,000.00	1,500,000.00	500,000.00	1,500,000.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	18,039,926.96
Total, Restricted Net Position		18,039,926.96

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	61.87	56.73	56.73	65.44	60.00	60.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	857.96	956.92	956.92	680.51	759.00	759.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>919.83</b>	<b>1,013.65</b>	<b>1,013.65</b>	<b>745.95</b>	<b>819.00</b>	<b>819.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	246.29	207.27	246.29	291.00	291.00	291.00
b. Special Education-Special Day Class	778.93	678.61	778.93	778.93	778.93	778.93
c. Special Education-NPS/LCI	2.69	3.84	2.69	2.69	2.69	2.69
d. Special Education Extended Year	55.27	54.79	55.27	55.27	55.27	55.27
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>1,083.18</b>	<b>944.51</b>	<b>1,083.18</b>	<b>1,127.89</b>	<b>1,127.89</b>	<b>1,127.89</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>2,003.01</b>	<b>1,958.16</b>	<b>2,096.83</b>	<b>1,873.84</b>	<b>1,946.89</b>	<b>1,946.89</b>
<b>4. Adults in Correctional Facilities</b>	<b>28.75</b>	<b>20.00</b>	<b>20.00</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>
<b>5. County Operations Grant ADA</b>	<b>146,055.14</b>	<b>146,055.14</b>	<b>146,055.14</b>	<b>146,055.14</b>	<b>146,055.14</b>	<b>146,055.14</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	284.65	231.67	231.67	405.47	330.00	330.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	284.65	231.67	231.67	405.47	330.00	330.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	3,000.11	2,550.41	2,550.41	3,893.42	3,133.46	3,133.46
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	3,000.11	2,550.41	2,550.41	3,893.42	3,133.46	3,133.46
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	3,284.76	2,782.08	2,782.08	4,298.89	3,463.46	3,463.46
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	3,284.76	2,782.08	2,782.08	4,298.89	3,463.46	3,463.46

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			210,280,374.30	213,128,797.20	219,491,975.07	230,779,428.77	229,584,020.44	210,644,016.44	207,868,270.44	204,068,667.44
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,871,283.00	1,871,282.00	3,776,419.00	3,368,308.00	5,107,957.00	3,256,382.00	3,368,308.00	3,557,850.40
Property Taxes	8020-8079			155,872.30		0.00		9,116,026.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			264,085.63	299,124.12	403,975.67	910,446.00		2,218,407.00	336,624.00
Other State Revenue	8300-8599		422,016.00	864,402.01	7,591,954.00	2,911,420.77	3,528,191.00	3,639,101.00	3,648,012.00	6,205,528.00
Other Local Revenue	8600-8799		4,840,986.52	11,064,111.49	11,983,374.30	12,737,671.05	5,599,897.00	7,283,021.00	13,870,807.00	9,249,184.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979			2,212,543.34		(107,039.39)	1,116.00		6,447.00	1,357.00
TOTAL RECEIPTS			7,134,285.52	16,432,296.77	23,650,871.42	19,314,336.10	15,147,607.00	23,294,530.00	23,111,981.00	19,350,543.40
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,269,014.30	3,476,932.46	3,340,571.15	4,273,708.69	3,215,121.00	3,477,561.00	3,760,714.00	3,297,901.00
Classified Salaries	2000-2999		3,649,747.53	5,511,609.93	5,313,843.51	7,773,649.57	5,829,214.00	6,011,467.00	5,897,614.00	5,567,548.00
Employee Benefits	3000-3999		2,467,261.97	3,862,397.70	3,858,099.61	3,925,254.85	4,191,498.00	4,231,902.00	4,297,284.00	4,117,587.00
Books and Supplies	4000-4999		112,918.65	443,481.45	530,722.55	649,825.49	931,200.00	610,119.00	662,970.00	594,998.00
Services	5000-5999		3,269,547.90	1,683,002.46	2,640,872.44	3,656,337.67	12,509,676.00	6,707,922.00	7,633,104.00	7,481,125.00
Capital Outlay	6000-6999		217,032.77	825,588.13	946,630.45	2,381,414.74	7,310,926.00	5,475,265.00	4,481,814.00	4,859,637.00
Other Outgo	7000-7499		210,317.64	171,746.57	(65,726.11)	(36,528.29)	99,976.00	(443,960.00)	178,084.00	310,981.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699			0.00		0.00				
TOTAL DISBURSEMENTS			11,195,840.76	15,974,758.70	16,565,013.60	22,623,662.72	34,087,611.00	26,070,276.00	26,911,584.00	26,229,777.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		796,138.41							
Accounts Receivable	9200-9299		13,215,405.52	8,902,736.34	7,205,894.01	3,056,238.81				
Due From Other Funds	9310					10,420,203.97				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	14,011,543.93	8,902,736.34	7,205,894.01	13,476,442.78	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		7,101,565.79	2,997,096.54	3,004,298.13	305,041.54				
Due To Other Funds	9610					8,426,428.46				
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690					2,631,054.49				
SUBTOTAL		0.00	7,101,565.79	2,997,096.54	3,004,298.13	11,362,524.49	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	6,909,978.14	5,905,639.80	4,201,595.88	2,113,918.29	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,848,422.90	6,363,177.87	11,287,453.70	(1,195,408.33)	(18,940,004.00)	(2,775,746.00)	(3,799,603.00)	(6,879,233.60)
F. ENDING CASH (A + E)			213,128,797.20	219,491,975.07	230,779,428.77	229,584,020.44	210,644,016.44	207,868,270.44	204,068,667.44	197,189,433.84
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		197,189,433.84	189,199,489.24	201,338,035.99	191,072,533.39				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	3,550,249.40	3,557,850.40	3,559,229.40	3,490,339.40	0.00		40,335,458.00	40,335,458.00
Property Taxes	8020-8079		7,397,082.00	12,764.00	5,914,174.70			22,595,919.00	22,595,919.00
Miscellaneous Funds	8080-8099				(4,550,833.00)			(4,550,833.00)	(4,550,833.00)
Federal Revenue	8100-8299	214,683.00	1,700,133.00	266,703.00	5,113,416.58			11,727,598.00	11,727,598.00
Other State Revenue	8300-8599	9,034,305.00	13,618,125.00	4,647,517.00	22,347,075.22			78,457,647.00	78,457,647.00
Other Local Revenue	8600-8799	15,030,192.00	17,164,768.35	9,125,415.00	29,556,927.29			147,506,355.00	147,506,355.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979	214.00	3,994.00	508.00	1,087.05			2,120,227.00	2,120,227.00
TOTAL RECEIPTS		27,829,643.40	43,441,952.75	17,612,136.40	61,872,187.24	0.00	0.00	298,192,371.00	298,192,371.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,481,840.00	3,442,382.00	3,449,859.00	4,615,176.40	0.00		41,100,781.00	41,100,781.00
Classified Salaries	2000-2999	5,971,752.00	5,909,172.00	5,899,043.00	7,571,942.46			70,906,603.00	70,906,603.00
Employee Benefits	3000-3999	4,072,724.00	4,242,129.00	4,237,286.00	7,940,187.87			51,443,612.00	51,443,612.00
Books and Supplies	4000-4999	1,402,031.00	1,196,141.00	1,803,420.00	1,141,383.86			10,079,211.00	10,079,211.00
Services	5000-5999	12,488,669.00	9,405,541.00	9,578,609.00	29,880,812.53			106,935,219.00	106,935,219.00
Capital Outlay	6000-6999	8,325,673.00	6,518,299.00	3,071,537.00	15,777,578.91			60,191,396.00	60,191,396.00
Other Outgo	7000-7499	76,899.00	589,742.00	(162,115.00)	(1,562,349.81)			(632,933.00)	(632,933.00)
Interfund Transfers Out	7600-7629				1,821,554.00			1,821,554.00	1,821,554.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		35,819,588.00	31,303,406.00	27,877,639.00	67,186,286.22	0.00	0.00	341,845,443.00	341,845,443.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							796,138.41	
Accounts Receivable	9200-9299							32,380,274.68	
Due From Other Funds	9310							10,420,203.97	
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	43,596,617.06	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							13,408,002.00	
Due To Other Funds	9610							8,426,428.46	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							2,631,054.49	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	24,465,484.95	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	19,131,132.11	
E. NET INCREASE/DECREASE (B - C + D)		(7,989,944.60)	12,138,546.75	(10,265,502.60)	(5,314,098.98)	0.00	0.00	(24,521,939.89)	(43,653,072.00)
F. ENDING CASH (A + E)		189,199,489.24	201,338,035.99	191,072,533.39	185,758,434.41				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								185,758,434.41	

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  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

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

To the State Superintendent of Public Instruction:

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

Meeting Date: \_\_\_\_\_ Signed: \_\_\_\_\_  
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		144,848.38	0.00%	144,848.38	0.00%	144,848.38
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	52,400,060.00	(2.98%)	50,839,757.00	3.38%	52,560,459.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	17,499,274.00	(19.02%)	14,171,023.00	0.00%	14,171,023.00
4. Other Local Revenues	8600-8799	43,193,723.00	(2.22%)	42,233,652.00	(1.29%)	41,689,019.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	2,120,227.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	(10,180,363.00)	(5.87%)	(9,582,793.00)	(2.52%)	(9,341,447.00)
6. Total (Sum lines A1 thru A5c)		105,032,921.00	(7.02%)	97,661,639.00	1.45%	99,079,054.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,155,448.00		12,093,393.00
b. Step & Column Adjustment				243,109.00		241,868.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(305,164.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,155,448.00	(.51%)	12,093,393.00	2.00%	12,335,261.00
2. Classified Salaries						
a. Base Salaries				27,425,283.00		27,214,927.00
b. Step & Column Adjustment				548,506.00		544,299.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(758,862.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,425,283.00	(.77%)	27,214,927.00	2.00%	27,759,226.00
3. Employee Benefits	3000-3999	18,322,282.00	(1.06%)	18,127,569.00	2.12%	18,512,438.00
4. Books and Supplies	4000-4999	3,451,065.00	5.00%	3,623,618.00	5.00%	3,804,799.00
5. Services and Other Operating Expenditures	5000-5999	32,345,703.00	5.22%	34,034,838.00	5.23%	35,814,178.00
6. Capital Outlay	6000-6999	58,959,483.00	(42.00%)	34,196,500.00	(36.00%)	21,885,760.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	766,819.00	9.63%	840,634.00	(45.27%)	460,102.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,347,328.00)	13.28%	(17,385,726.00)	1.58%	(17,661,284.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,599,254.00	(98.48%)	24,254.00	0.00%	24,254.00
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)		139,678,009.00	(19.26%)	112,770,007.00	(8.72%)	102,934,734.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(34,645,088.00)		(15,108,368.00)		(3,855,680.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		169,127,723.28		134,482,635.28		119,374,267.28
2. Ending Fund Balance (Sum lines C and D1)		134,482,635.28		119,374,267.28		115,518,587.28
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Other Commitments	9760	0.00				
d. Assigned	9780	95,098,407.00		87,598,407.00		86,098,407.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,836,909.00		5,845,619.00		5,458,648.00
2. Unassigned/Unappropriated	9790	32,517,319.28		25,900,241.28		23,931,532.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		134,482,635.28		119,374,267.28		115,518,587.28
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,836,909.00		5,845,619.00		5,458,648.00
c. Unassigned/Unappropriated	9790	32,517,319.28		25,900,241.28		23,931,532.28
(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)		39,354,228.28		31,745,860.28		29,390,180.28
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2026-27 B1d. Backed out prior year one-time off-schedule payment. 2026-27 B2d. Backed out prior year one-time off-schedule payment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	5,980,484.00	0.00%	5,980,484.00	0.00%	5,980,484.00
2. Federal Revenues	8100-8299	11,727,598.00	0.00%	11,727,598.00	0.00%	11,727,598.00
3. Other State Revenues	8300-8599	60,958,373.00	(28.44%)	43,621,865.00	(26.60%)	32,017,020.00
4. Other Local Revenues	8600-8799	104,312,632.00	0.00%	104,312,632.00	0.00%	104,312,632.00
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	10,180,363.00	(5.87%)	9,582,793.00	(2.52%)	9,341,447.00
6. Total (Sum lines A1 thru A5c)		193,159,450.00	(9.28%)	175,225,372.00	(6.76%)	163,379,181.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,945,333.00		28,038,895.00
b. Step & Column Adjustment				578,907.00		560,778.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,485,345.00)		(43,068.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,945,333.00	(3.13%)	28,038,895.00	1.85%	28,556,605.00
2. Classified Salaries						
a. Base Salaries				43,481,320.00		42,383,399.00
b. Step & Column Adjustment				869,626.00		847,668.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,967,547.00)		(205,418.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,481,320.00	(2.53%)	42,383,399.00	1.52%	43,025,649.00
3. Employee Benefits	3000-3999	33,121,330.00	(2.35%)	32,341,712.00	1.73%	32,902,159.00
4. Books and Supplies	4000-4999	6,628,146.00	(7.53%)	6,128,904.00	(.63%)	6,090,350.00
5. Services and Other Operating Expenditures	5000-5999	74,589,516.00	(25.15%)	55,830,210.00	(19.32%)	45,045,377.00
6. Capital Outlay	6000-6999	1,231,913.00	(2.03%)	1,206,913.00	0.00%	1,206,913.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	522,636.00	(25.55%)	389,092.00	(40.75%)	230,525.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,424,940.00	(2.98%)	13,024,642.00	(1.93%)	12,772,941.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	222,300.00	(24.80%)	167,170.00	0.00%	167,170.00
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)		202,167,434.00	(11.21%)	179,510,937.00	(5.30%)	169,997,689.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(9,007,984.00)		(4,285,565.00)		(6,618,508.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		67,871,457.93		58,863,473.93		54,577,908.93
2. Ending Fund Balance (Sum lines C and D1)		58,863,473.93		54,577,908.93		47,959,400.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	58,863,474.74		54,577,909.00		47,959,401.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.81)		(.07)		(.07)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		58,863,473.93		54,577,908.93		47,959,400.93
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2026-27 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 ). 2026-27 B2b. 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) 2027-28 B1d. Adjustments for one-time state dollars (Math, Science and Computer Science Professional Learning). 2027-28 B2d. Adjustments for one-time state dollars (Math, Science and Computer Science Professional Learning).						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		144,848.38	0.00%	144,848.38	0.00%	144,848.38
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	58,380,544.00	(2.67%)	56,820,241.00	3.03%	58,540,943.00
2. Federal Revenues	8100-8299	11,727,598.00	0.00%	11,727,598.00	0.00%	11,727,598.00
3. Other State Revenues	8300-8599	78,457,647.00	(26.34%)	57,792,888.00	(20.08%)	46,188,043.00
4. Other Local Revenues	8600-8799	147,506,355.00	(.65%)	146,546,284.00	(.37%)	146,001,651.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	2,120,227.00	(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)		298,192,371.00	(8.49%)	272,887,011.00	(3.82%)	262,458,235.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,100,781.00		40,132,288.00
b. Step & Column Adjustment				822,016.00		802,646.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,790,509.00)		(43,068.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,100,781.00	(2.36%)	40,132,288.00	1.89%	40,891,866.00
2. Classified Salaries						
a. Base Salaries				70,906,603.00		69,598,326.00
b. Step & Column Adjustment				1,418,132.00		1,391,967.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,726,409.00)		(205,418.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	70,906,603.00	(1.85%)	69,598,326.00	1.70%	70,784,875.00
3. Employee Benefits	3000-3999	51,443,612.00	(1.89%)	50,469,281.00	1.87%	51,414,597.00
4. Books and Supplies	4000-4999	10,079,211.00	(3.24%)	9,752,522.00	1.46%	9,895,149.00
5. Services and Other Operating Expenditures	5000-5999	106,935,219.00	(15.96%)	89,865,048.00	(10.02%)	80,859,555.00
6. Capital Outlay	6000-6999	60,191,396.00	(41.18%)	35,403,413.00	(34.77%)	23,092,673.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,289,455.00	(4.63%)	1,229,726.00	(43.84%)	690,627.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,922,388.00)	126.86%	(4,361,084.00)	12.09%	(4,888,343.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,821,554.00	(89.49%)	191,424.00	0.00%	191,424.00
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)		341,845,443.00	(14.50%)	292,280,944.00	(6.62%)	272,932,423.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(43,653,072.00)		(19,393,933.00)		(10,474,188.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		236,999,181.21		193,346,109.21		173,952,176.21
2. Ending Fund Balance (Sum lines C and D1)		193,346,109.21		173,952,176.21		163,477,988.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740	58,863,474.74		54,577,909.00		47,959,401.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	95,098,407.00		87,598,407.00		86,098,407.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,836,909.00		5,845,619.00		5,458,648.00
2. Unassigned/Unappropriated	9790	32,517,318.47		25,900,241.21		23,931,532.21
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		193,346,109.21		173,952,176.21		163,477,988.21
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,836,909.00		5,845,619.00		5,458,648.00
c. Unassigned/Unappropriated	9790	32,517,319.28		25,900,241.28		23,931,532.28
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.81)		(.07)		(.07)
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)		39,354,227.47		31,745,860.21		29,390,180.21
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.51%		10.86%		10.77%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	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)						
		76,913,969.00		76,913,969.00		76,913,969.00
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)						
		341,845,443.00		292,280,944.00		272,932,423.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		341,845,443.00		292,280,944.00		272,932,423.00
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)		341,845,443.00		292,280,944.00		272,932,423.00
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)		6,836,908.86		5,845,618.88		5,458,648.46
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,836,908.86		5,845,618.88		5,458,648.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)</b>				
Current Year (2025-26)	819.00	745.00	-9.0%	Not Met
1st Subsequent Year (2026-27)	819.00	745.00	-9.0%	Not Met
2nd Subsequent Year (2027-28)	819.00	745.00	-9.0%	Not Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2025-26)	1,127.89	1,005.89	-10.8%	Not Met
1st Subsequent Year (2026-27)	1,127.89	1,005.89	-10.8%	Not Met
2nd Subsequent Year (2027-28)	1,127.89	1,005.89	-10.8%	Not Met
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
Current Year (2025-26)	146,055.14	144,848.38	-.8%	Met
1st Subsequent Year (2026-27)	146,055.14	144,848.38	-.8%	Met
2nd Subsequent Year (2027-28)	146,055.14	144,848.38	-.8%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)</b>				
Current Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

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

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

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

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

Budget ADA based on projected enrollment

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption	First Interim			
	(Form 01CS, Item 2C)	Projected Year Totals			
Current Year (2025-26)	63,018,097.00	62,931,377.00	-.1%	Met	
1st Subsequent Year (2026-27)	60,718,155.00	60,878,912.00	.3%	Met	
2nd Subsequent Year (2027-28)	62,325,769.00	58,998,096.00	-5.3%	Not Met	

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

DATAENTRY: Enter an explanation if the standard is not met.

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

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

Projected ADA changes 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 budget adoption.

County Office Salaries and Benefits Standard Percentage Range:

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2025-26)	153,727,564.00	163,450,996.00	6.3%	Not Met
1st Subsequent Year (2026-27)	156,137,441.00	160,199,895.00	2.6%	Met
2nd Subsequent Year (2027-28)	159,526,060.00	163,091,338.00	2.2%	Met

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

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

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

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

Negotiated salary settlement for 25-26 includes a 2.3% on-salary schedule increase plus a \$3,200 off-schedule one-time payment (prorated for less than full-time employment) and a \$100/month H&W Cap increase. SJCEA unit members will receive an incrementing longevity stipend based on years of service paid on June 30th of each year. Special Education position on CSEA 1 salary schedule will receive a retention stipend of \$500 who have maintained continuous employment with SJCOE for five years. Eligible employees will receive this stipend upon completing their sixth year of service and annually for the 25/26 and 26/27 fiscal year. Retention stipend will be prorated for positions less than .75 FTE.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2025-26)	11,306,948.00	11,727,598.00	3.7%	No
1st Subsequent Year (2026-27)	11,306,948.00	11,727,598.00	3.7%	No
2nd Subsequent Year (2027-28)	11,306,948.00	11,727,598.00	3.7%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2025-26)	76,939,119.00	78,457,647.00	2.0%	No
1st Subsequent Year (2026-27)	53,430,033.00	57,792,888.00	8.2%	Yes
2nd Subsequent Year (2027-28)	41,875,143.00	46,188,043.00	10.3%	Yes

Explanation:  
(required if Yes)

2026-27 Estimated carryover adjustments 2027-28 Estimated carryover adjustments

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2025-26)	146,865,236.00	147,506,355.00	.4%	No
1st Subsequent Year (2026-27)	146,865,236.00	146,546,284.00	-.2%	No
2nd Subsequent Year (2027-28)	146,865,236.00	146,001,651.00	-.6%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2025-26)	8,417,212.00	10,079,211.00	19.7%	Yes
1st Subsequent Year (2026-27)	8,712,345.00	9,752,522.00	11.9%	Yes
2nd Subsequent Year (2027-28)	8,881,816.00	9,895,149.00	11.4%	Yes

Explanation:  
(required if Yes)

Increase in material and supplies based on need.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2025-26)	105,362,414.00	106,935,219.00	1.5%	No
1st Subsequent Year (2026-27)	84,239,124.00	89,865,048.00	6.7%	Yes
2nd Subsequent Year (2027-28)	74,978,887.00	80,859,555.00	7.8%	Yes

Explanation:  
(required if Yes)

Increase in other operating expenses based on need and adjusted carryover.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2025-26)	235,111,303.00	237,691,600.00	1.1%	Met
1st Subsequent Year (2026-27)	211,602,217.00	216,066,770.00	2.1%	Met
2nd Subsequent Year (2027-28)	200,047,327.00	203,917,292.00	1.9%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2025-26)	113,779,626.00	117,014,430.00	2.8%	Met
1st Subsequent Year (2026-27)	92,951,469.00	99,617,570.00	7.2%	Not Met
2nd Subsequent Year (2027-28)	83,860,703.00	90,754,704.00	8.2%	Not Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 4A if NOT met)	
<b>Explanation:</b> Other State Revenue (linked from 4A if NOT met)	
<b>Explanation:</b> Other Local Revenue (linked from 4A if NOT met)	

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

<b>Explanation:</b> Books and Supplies (linked from 4A if NOT met)	Increase in material and supplies based on need.
<b>Explanation:</b> Services and Other Exps (linked from 4A if NOT met)	Increase in other operating expenses based on need and adjusted carryover.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,689,758.92	4,319,939.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		3,803,953.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	11.5%	10.9%	10.8%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	3.8%	3.6%	3.6%

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	76,913,969.00	76,913,969.00	76,913,969.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2025-26)	(34,645,088.00)	139,678,009.00	24.8%	Not Met
1st Subsequent Year (2026-27)	(15,108,368.00)	112,770,007.00	13.4%	Not Met
2nd Subsequent Year (2027-28)	(3,855,680.00)	102,934,734.00	3.7%	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 011, Line F2)/(Form MYPI, Line D2)		Status
Current Year (2025-26)	193,346,109.21		Met
1st Subsequent Year (2026-27)	173,952,176.21		Met
2nd Subsequent Year (2027-28)	163,477,988.21		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 (2025-26)	185,758,434.41		Met

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

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

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

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

8. CRITERION: Reserves

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

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>
5% or \$88,000 (greater of)	0 to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000 to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000 to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001 and over

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	341,845,443.00	292,280,944.00	272,932,423.00
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

**8A. Calculating the County Office's Reserve Standard**

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

	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	341,845,443.00	292,280,944.00	272,932,423.00
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)	341,845,443.00	292,280,944.00	272,932,423.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	6,836,908.86	5,845,618.88	5,458,648.46
6. Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>6,836,908.86</b>	<b>5,845,618.88</b>	<b>5,458,648.46</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
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)	6,836,909.00	5,845,619.00	5,458,648.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	32,517,319.28	25,900,241.28	23,931,532.28
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)	(.81)	(.07)	(.07)
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)	39,354,227.47	31,745,860.21	29,390,180.21
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	11.51%	10.86%	10.77%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>6,836,908.86</b>	<b>5,845,618.88</b>	<b>5,458,648.46</b>
Status:	Met	Met	Met

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

DATAENTRY: 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**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

Yes

1b. If Yes, identify the interfund borrowings:

Fund 11 Adults in Corrections

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(10,050,320.00)	(10,630,866.00)	5.8%	580,546.00	Not Met
1st Subsequent Year (2026-27)	(9,355,887.00)	(9,582,793.00)	2.4%	226,906.00	Met
2nd Subsequent Year (2027-28)	(9,207,266.00)	(9,341,447.00)	1.5%	134,181.00	Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2025-26)	1,779,554.00	1,821,554.00	2.4%	42,000.00	Met
1st Subsequent Year (2026-27)	151,224.00	191,424.00	26.6%	40,200.00	Not Met
2nd Subsequent Year (2027-28)	151,224.00	191,424.00	26.6%	40,200.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Contributions to program based on program need.

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

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

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

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

One-time transfer to Fund 67 in 25-26 backed out in 26-27 and adjustments in transfers out to Fund 09 & 12.

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

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:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				24,281,631

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:	Principal Balance as of July 1, 2025
Restricted Copier	01-8689	01-7438 & 7439	99,169
Unrestricted Copier	01-8689	01-7438 & 7439	345,001
Property Leases		01-7438 & 7439	2,450,976
Software Subscriptions		01-7438 & 7439	1,063,733
QZAB#4	01-8660/8689	01-7438 & 7439	598,874
<b>TOTAL:</b>			<b>28,839,384</b>

Type of Commitment (continued):	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	24,281,631	24,281,631	24,281,631	24,281,631
Other Long-term Commitments (continued):				
Restricted Copier	43,134	27,705	27,947	25,794
Unrestricted Copier	114,435	118,857	118,499	92,092
Property Leases	1,021,866	1,330,695	1,366,812	1,171,885
Software Subscriptions	1,063,733	614,472	544,415	7,967
QZAB#4	206,079	198,382	190,641	182,856
<b>Total Annual Payments:</b>	<b>26,730,878</b>	<b>26,571,742</b>	<b>26,529,945</b>	<b>25,762,225</b>
<b>Has total annual payment increased over prior year (2024-25)</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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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)

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

Yes

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	28,909,368.00	28,909,368.00
b. OPEB plan(s) fiduciary net position (if applicable)	14,684,349.00	14,225,019.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	14,225,019.00	14,684,349.00
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	Jan 31, 2025	Jan 31, 2025

3 OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	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 (2025-26)	2,976,732.00	3,105,461.00
1st Subsequent Year (2026-27)	2,976,732.00	3,105,461.00
2nd Subsequent Year (2027-28)	2,976,732.00	3,105,461.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)	1,339,046.00	1,339,046.00
1st Subsequent Year (2026-27)	1,473,702.00	1,473,702.00
2nd Subsequent Year (2027-28)	1,576,080.00	1,576,080.00
d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)	58.00	62.00
1st Subsequent Year (2026-27)	58.00	62.00
2nd Subsequent Year (2027-28)	58.00	62.00

4. Comments:

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

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

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

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

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

n/a
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2 Self-Insurance Liabilities

Budget Adoption  
(Form 01CS, Item S7B)                      First Interim

a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs


3 Self-Insurance Contributions

Budget Adoption  
(Form 01CS, Item S7B)                      First Interim

a. Required contribution (funding) for self-insurance programs  
Current Year (2025-26)  
1st Subsequent Year (2026-27)  
2nd Subsequent Year (2027-28)


b. Amount contributed (funded) for self-insurance programs  
Current Year (2025-26)  
1st Subsequent Year (2026-27)  
2nd Subsequent Year (2027-28)


4 Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	216.10	224.20	224.20	224.20

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[ ]

3. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

4. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

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% 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  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

6. Amount included for any tentative salary schedule increases

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

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?

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2. Total cost of H&W benefits

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3. Percent of H&W cost paid by employer

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4. Percent projected change in H&W cost over prior year

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

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


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

If Yes, explain the nature of the new costs:

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	520.70	513.10	513.10	513.10

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

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

If No, complete questions 5 and 6.

n/a

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[ ]

3. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

4. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

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**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

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

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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


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

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

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

If Yes, explain the nature of the new costs:


[ ]

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

Current Year (2025-26)                      1st Subsequent Year (2026-27)                      2nd Subsequent Year (2027-28)

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

**Classified (Non-management) Attrition (layoffs and retirements)**

Current Year (2025-26)                      1st Subsequent Year (2026-27)                      2nd Subsequent Year (2027-28)

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

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

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

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

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

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	316.20	332.26	332.26	332.26

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

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

n/a
-----

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No
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Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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.

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

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DATAENTRY: 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.

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

The LCFF COLA is projected at 1.023% for 2025-26. The 25-26 on salary schedule settlement is 2.3% plus a \$3,200 off-schedule one-time payment (prorated for less than full-time employment) and a \$100/month H&W Cap increase. SJCEA unit members will receive an incrementing longevity stipend based on years of service paid on June 30th of each year. Special Education position on CSEA 1 salary schedule will receive a retention stipend of \$500 who have maintained continuous employment with SJCOE for five years. Eligible employees will receive this stipend upon completing their sixth year of service and annually for the 25/26 and 26/27 fiscal year. Retention stipend will be prorated for positions less than .75 FTE.

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

**SACS Web System - SACS V14**  
12/9/2025 8:03:39 AM

39-10397-0000000

First Interim  
Original Budget 2025-26  
**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)

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**IMPORT CHECKS**

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

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

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

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

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

**CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

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

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

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

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

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

**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	(\$32,575.00)
Explanation: Resource does not allow a contribution. Expenses were transferred out.			
09	9010	1000	(\$53,075.00)
Explanation: Expenses transferred to Unrestricted resource			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

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

## **EXPORT VALIDATION CHECKS**

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

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

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

**SACS Web System - SACS V14**  
12/9/2025 8:02:45 AM

39-10397-0000000

First Interim  
Board Approved Operating Budget 2025-26  
**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:

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**IMPORT CHECKS**

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

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

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

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

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

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

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

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

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

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

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

**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	(\$26,805.00)
Explanation: Resource does not allow a contribution. Expenses were transferred out.			
09	9010	1000	(\$53,075.00)
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**

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

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

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

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## **EXPORT VALIDATION CHECKS**

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**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**

**SACS Web System - SACS V14**  
12/9/2025 8:00:12 AM

39-10397-0000000

First Interim  
Projected Totals 2025-26  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

**San Joaquin County Office of Education**

**San Joaquin County**

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Explanation: Expenses transferred to Unrestricted resource			

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

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

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

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

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

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

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

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

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

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

## **SUPPLEMENTAL CHECKS**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## **EXPORT VALIDATION CHECKS**

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

**CASHFLOW-PROVIDE - (Warning)** - A Cashflow Worksheet (Form CASH) must be provided with your Budget and 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**

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

**SACS Web System - SACS V14**  
12/9/2025 8:01:11 AM

39-10397-0000000

First Interim  
Actuals to Date 2025-26  
**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**

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

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

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

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

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

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

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

**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**

## **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**