San Joaquin County Office of Education
Troy A. Brown, County Superintendent of Schools
2025-26 Second Interim Financial Report
March 18, 2026

INTRODUCTION

Governor's Budget

This year's budget landscape arrives at a moment of both opportunity and caution for California's public schools. The Governor's 2026–27 Budget Proposal reflects the state's continued commitment to education, with a projected $21.7 billion increase in the Proposition 98 guarantee over the next three years. Yet at the same time, it underscores the fiscal uncertainty that districts across the state must navigate with discipline and foresight.

On January 9, 2026, Governor Newsom released a budget that, while projecting growth, takes a deliberately conservative approach to near-term funding. For 2025–26, the state proposes to fund education at $115.9 billion, even though the Proposition 98 calculation is $121.4 billion. The state is holding back roughly $5.6 billion, referred to as "settle-up," to avoid over-appropriating funds should revenues fall short. This decision reflects the volatility of the state's revenue picture and signals the need for prudent local planning.

Summary of Key Budget Provisions

The Governor's proposal includes several notable investments and policy shifts:

- Proposition 98 is projected at **$123.8B in 2024–25**, **$121.4B in 2025–26**, and **$125.5B in 2026–27**.
- The state repays **$1.9B** in prior settle-up and creates **$5.6B** in new settle-up for 2025–26.
- The **$1.9B P2 deferral** will be fully repaid in 2026–27, though districts must still plan for the June 2026 deferral.
- The Proposition 98 Rainy Day Fund is expected to reach **$4.5B**, triggering the **district reserve cap** in 2026–27.
- A **2.41% COLA** is proposed for LCFF and other statutory programs.
- Necessary Small Schools receive a **20% increase** to their LCFF amounts.
- Special education base rates increase by **$509M**, establishing a statewide rate of **$999 per ADA**.
- A significant **$2.8B one-time block grant** is proposed for student support and professional development—funding that must be used cautiously, as it is not ongoing.
- Additional investments include community schools, ELOP, school construction, universal meals infrastructure, literacy screening, dual enrollment expansion, and educator residency programs.
- Policy proposals include shifting oversight authority from the State Superintendent to the State Board of Education, new audit requirements, and strengthened charter school accountability.

Federal Funding Outlook

At the federal level, the President signed the 2026 education funding bill on February 3. Most major federal programs, including Title I, Title II, Title III, Title IV, IDEA, TRIO, GEAR-UP, and McKinney-Vento—were funded at the same levels as last year. Importantly, the legislation prohibits the federal government from withholding program funds from states, addressing an issue that disrupted several programs last summer.

Fiscal Realities and the Need for Stabilization

Despite these investments, districts statewide continue to face significant fiscal pressure. Declining enrollment, the expiration of one-time federal relief funds, rising pension and benefit costs, and modest revenue growth are contributing to projected deficit spending in many multiyear projections.

It is essential to distinguish between one-time shortfalls and ongoing structural deficits. Structural imbalance, ongoing expenditures that exceed ongoing revenue poses the greatest risk to long-term solvency. When deficit spending is projected, districts must develop specific, actionable plans to restore balance. Multiyear projections that rely on unspecified or unrealistic future reductions may be deemed unreasonable for interim reporting.

Districts must also monitor cash flow monthly, exercise caution with long-term commitments, and model conservative scenarios for revenue and enrollment. Maintaining adequate reserves remains a cornerstone of fiscal stability, especially with the reserve cap triggered for 2026–27.

INTRODUCTION *continued…*

San Joaquin County Office of Education (SJCOE) Financial Position

The San Joaquin County Office of Education's (SJCOE) 2025–26 Second Interim Report continues to demonstrate a strong and stable financial position. The accompanying multiyear projection builds on the adopted 2025–26 budget and outlines anticipated revenues and expenditures through the full projection period.

Our multiyear projection reflects a little over a one-million-dollar decrease in LCFF funding over the next two years, driven by declining enrollment in our Court and Community Schools Program. While enrollment protection has helped soften the immediate impact, we are now beginning to see the financial effects of that decline. Enrollment and ADA across all other SJCOE programs remain stable.

Because the San Joaquin County Office of Education does not have the authority to issue bonds, we must rely heavily on our general fund to support the majority of our deferred maintenance and construction needs. This limitation requires us to be especially strategic and disciplined in our long-term planning, ensuring that we balance essential facility improvements with the ongoing fiscal responsibilities of serving students and supporting programs.

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

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

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

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

BEGINNING BALANCE

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

Categories	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Special Education Program Reserves	$837,196.75	$837,475.51	$837,475.51
Special Education Restricted Grants/Programs	$23,865,390.29	$22,906,575.61	$22,906,575.61
Other Restricted Programs	$31,364,695.14	$39,277,155.94	$39,277,155.94
Court/Community Schools	$4,600,724.81	$3,276,089.00	$3,276,089.18
Designated Unrestricted Programs	$126,961,816.07	$135,712,892.83	$135,712,892.65
Court/Community Schools Unrestricted Lottery	$179,490.87	$163,947.57	$163,947.57
Special Education Unrestricted Lottery	$354,991.64	$363,582.19	$363,582.19
ROC/P Unrestricted Lottery	$103,211.48	$103,241.71	$103,241.71
Lottery-Technology Support	$261,953.62	$200,172.68	$200,172.68
Revolving-Petty Cash	$30,000.00	$30,000.00	$30,000.00
Designated Economic Uncertainties	$4,650,955.00	$4,605,561.00	$4,605,561.00
Unrestricted Reserves	$25,253,428.53	$24,464,044.30	$24,464,044.30
QZAB #1	$0.00	$0.00	$0.00
QZAB #2	$0.00	$0.00	$0.00
QZAB #3	$0.00	$0.00	$0.00
Total General Fund	**$218,463,854.20**	**$231,940,738.34**	**$231,940,738.34**
Total TCSJ Fund 02 SACS General Fund	**$4,551,974.47**	**$5,058,442.87**	**$5,058,442.87**
Total SACS General Funds 01 & 02	**$223,015,828.67**	**$236,999,181.21**	**$236,999,181.21**

COURT & COMMUNITY STUDENT TYPES

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

Student Types

1. Type C Students

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

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

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

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

2. Type A, B & D Students

County Community Schools have the following types:

a. Type A are expelled

b. Type B are district-referred

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

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

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

AVERAGE DAILY ATTENDANCE (ADA)

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

SJCOE LCFF ADA	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Type C Court/Camps	68.93	68.93	68.93
Type C Community Schools	965.33	965.33	904.72
Type C Charter Schools	355.44	355.44	284.65
Total Court/Community Schools ADA	**1,389.70**	**1,389.70**	**1,258.30**

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

SJCOE ADA DISTRICT LCFF	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Type "A & B" Community and Type "D" Homeless Schools	227.00	227.00	185.00
SJCOE Special Education Program	833.69	833.69	836.89
Total SJCOE ADA District LCFF	**1,060.69**	**1,060.69**	**1,021.89**

LCFF CALCULATIONS

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

The LCFF COLA for Second Interim remains at 2.3% which is what was used at Budget and First Interim.

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

LCFF Funding	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
2025-2026 LCFF Revenues	$54,270,726.00	$54,184,226.00	$51,019,100.00

The Standardized Account Code Structure (SACS) requires that restricted resources must have a revenue contribution from unrestricted resources if restricted revenues do not cover estimated expenditures and account for the repayment of prior years' contributions. There are also contributions that are required shifts from receipt of unrestricted revenues to restricted resources for specific purposes. Listed below are programs where restricted funds are transferred as a contribution to unrestricted revenues. The contributions will show the net total of the unrestricted contributions and will be updated at each financial reporting period. The contributions for 2025-26 Second Interim Financial Report are 3.5% of the General Fund Revenues.

General Fund Contribution	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Continuous Improvement & Support	($2,766,667.00)	($2,766,667.00)	($2,766,667.00)
Court/Community to COSP Programs	($668,734.00)	($701,237.00)	($725,675.00)
Deferred Maintenance Special Ed Transfer	$408,093.00	$408,093.00	$408,093.00
Education Locally Restricted Programs	($396,026.00)	($428,083.00)	($532,313.00)
Routine Repair 3% Requirement	($3,803,953.00)	($4,319,939.00)	($4,485,619.00)
TCSJ (Teachers College of San Joaquin)	($2,354,940.00)	($2,354,940.00)	($2,354,940.00)
TCSJ Fund 02 Transfer/Economic Uncertainties	$7,931.00	$42,410.00	$56,010.00
Women Together International Conference	($60,000.00)	($60,000.00)	($60,000.00)
Total General Fund Unrestricted Contributions	**($9,634,296.00)**	**($10,180,363.00)**	**($10,461,111.00)**

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS

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

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

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS *continued…*

General Fund Unrestricted Subsidy/Contributions	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Affordable Care Act Employer Shared Responsibility	$30,000.00	$30,000.00	$30,000.00
Academic Decathlon	$24,258.00	$24,258.00	$24,258.00
Administration Student Events Projects	$2,900.00	$2,900.00	$2,900.00
Administrative Services	$245,443.00	$266,986.00	$266,986.00
Automatic External Defibrillators	$6,500.00	$6,500.00	$6,500.00
Budget Stabilization	$0.00	$0.00	$4,200,000.00
Building Budgets	$14,616,318.00	$16,404,318.00	$19,479,318.00
Business Services	$1,011,736.00	$1,014,486.00	$1,014,486.00
Business Services Special Needs	$90,000.00	$90,000.00	$90,000.00
Classified School Employee Summer Assistance Program	$32,575.00	$26,805.00	$26,805.00
COE Legal	$250,000.00	$450,000.00	$450,000.00
Countywide Music Coordination	$167,925.00	$174,484.00	$145,180.00
Credentialing Services	$25,487.00	$25,487.00	$25,487.00
Curriculum Services	$46,956.00	$46,956.00	$46,956.00
Deferred Maintenance General Fund	$600,137.00	$600,137.00	$600,137.00
Direct Service School District (DSSD) Services	$500.00	$500.00	$500.00
Durham Ferry STEM Program	$314,129.00	$314,129.00	$298,460.00
eSports	$35,981.00	$35,981.00	$35,981.00
Early Childhood	$24,254.00	$24,254.00	$24,254.00
Early Education Support Division Unfunded	$75,000.00	$75,000.00	$75,000.00
Early Literacy Community of Practice	$167,000.00	$167,000.00	$167,000.00
Educational Services	$2,118,271.00	$2,235,090.00	$2,204,372.00
Emergency Preparedness	$28,546.00	$28,546.00	$28,546.00
Equity Training	$738,604.00	$764,896.00	$759,056.00
Fab Lab	$449,705.00	$482,351.00	$418,956.00
Fingerprinting Services	$113,933.00	$128,380.00	$128,380.00
General Fund Unrestricted Salary & Benefits	$17,333,888.00	$19,344,653.00	$19,315,978.00
Government and Community Partnership	$50,000.00	$50,000.00	$50,000.00
Human Trafficking Youth Prevention Education	$253,116.00	$262,119.00	$262,119.00
Juneteenth Settlement Payment	$0.00	$7,087.00	$7,087.00
Legal California School Boards Association (CSBA) Services	$0.00	$0.00	$7,677.00
Leadership Training	$810,121.00	$810,121.00	$810,121.00
Lycoming	$100,103.00	$100,103.00	$100,103.00
Maintenance & Operations	$1,353,707.00	$1,400,110.00	$1,400,110.00
Mock Trial	$25,714.00	$25,714.00	$25,714.00
Nelson Operations	$729,425.00	$736,132.00	$736,132.00
Pinnacle Event	$5,865.00	$5,865.00	$0.00
Personnel External Services	$337,148.00	$419,667.00	$419,667.00
Postage	$20,000.00	$20,000.00	$20,000.00
Professional Learning & Support Special Needs	$73,154.00	$73,154.00	$79,019.00
Property & Liability Losses	$55,000.00	$55,000.00	$55,000.00
Public Information Office	$1,025,787.00	$1,045,455.00	$1,031,917.00
Recruitment & Retention	$263,226.00	$267,226.00	$267,226.00
Research & Grant Development	$424,345.00	$433,627.00	$432,182.00
Risk Management	$26,700.00	$71,065.00	$71,065.00
San Joaquin State of Education	$65,700.00	$65,700.00	$65,700.00
Safety Conference	$15,000.00	$15,000.00	$15,000.00
School District Organization	$22,500.00	$22,500.00	$22,500.00

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS *continued…*

General Fund Unrestricted Subsidy/Contributions	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Science Fair	$7,368.00	$7,368.00	$7,368.00
Science Olympiad	$13,421.00	$13,421.00	$13,421.00
SJCOE Employee Safety Training	$87,945.00	$87,945.00	$87,945.00
SJCOE ID Badges	$12,000.00	$12,000.00	$12,000.00
SJCOE Professional Learning for Classified Support Staff	$4,300.00	$4,300.00	$4,300.00
SJCOE Special Needs	$245,000.00	$245,000.00	$245,000.00
SJCOE Strategic Plan Steering Committee - Diversity Equity Inclusion & Access	$10,000.00	$10,000.00	$10,000.00
SJCOE Strategic Plan Steering Committee - Employee Engagement	$10,000.00	$10,000.00	$10,000.00
SJCOE Strategic Plan Steering Committee - Exemplary Support & Service	$10,000.00	$10,000.00	$10,000.00
SJCOE Strategic Plan Steering Committee - Instructional Leadership	$10,000.00	$10,000.00	$10,000.00
SJCOE Strategic Plan Steering Committee - Workforce Development	$10,000.00	$10,000.00	$10,000.00
SJCOE Wellness Day	$8,500.00	$8,500.00	$8,500.00
Special Education Discretionary	$270,000.00	$270,000.00	$270,000.00
Special Education Sign-on Bonus	$0.00	$110,976.00	$182,178.00
Spelling Bee	$2,753.00	$2,753.00	$2,753.00
State Seal of Biliteracy	$28,224.00	$28,224.00	$28,224.00
Student Administrative Support Services	$220,594.00	$220,594.00	$220,594.00
Student Events	$396,026.00	$428,083.00	$532,313.00
Student Programs & Services Special Needs	$90,000.00	$90,000.00	$90,000.00
Superintendent & Board	$337,557.00	$345,749.00	$345,751.00
Teachers College Operations	$106,917.00	$113,260.00	$113,260.00
Teacher Recruitment	$56,335.00	$56,335.00	$56,335.00
Technology Administration	$3,425,010.00	$3,501,872.00	$3,863,840.00
Transition Budget	$22,500.00	$22,500.00	$22,500.00
Tuition Reimbursement Program	$1,800.00	$1,800.00	$1,800.00
Unemployment	$6,574.00	$6,574.00	$6,574.00
WEC Operations	$776,439.00	$789,070.00	$789,070.00
Women Together International Conference	$60,000.00	$60,000.00	$60,000.00
Workers' Compensation	$7,700.00	$7,700.00	$7,700.00
Total General Fund Unrestricted Contributions	**$50,443,620.00**	**$55,133,766.00**	**$62,765,261.00**

GENERAL FUND REVENUES

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

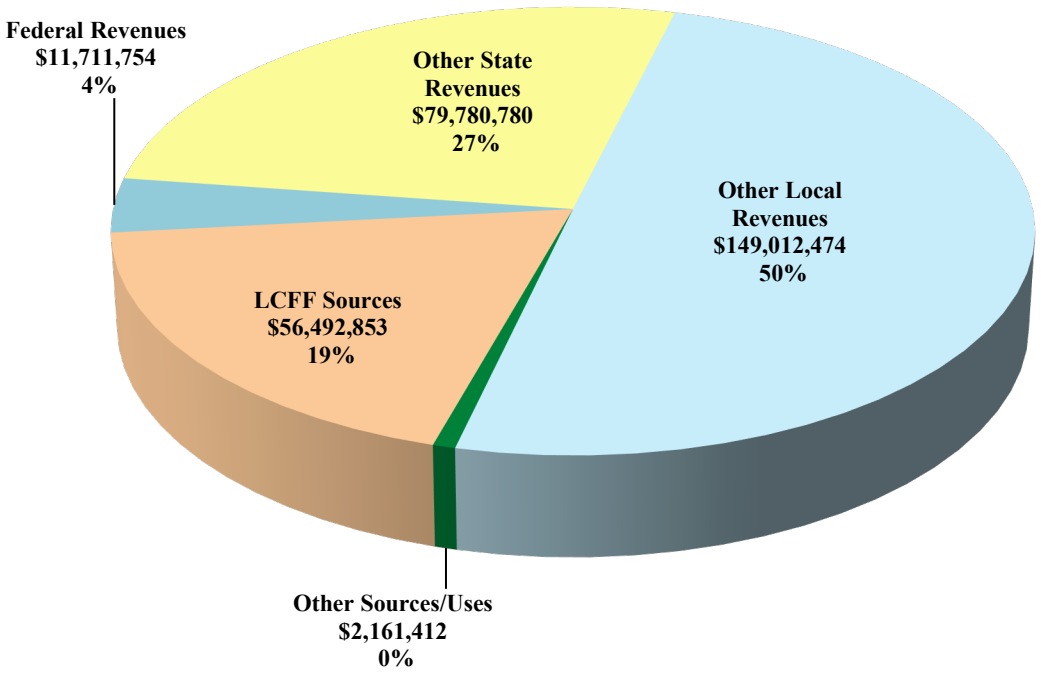
General fund revenues have been updated as reflected in the Budget Revision Report (light pink) for 2025-26 Second Interim financial reporting. The chart below summarizes the results of these revisions for 2025-26 Adopted Budget to the Second Interim reporting period.

General Fund Revenue Categories	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Restricted			
LCFF Sources	$5,980,704.00	$5,980,484.00	$6,326,619.00
Federal Revenues	$11,306,948.00	$11,727,598.00	$11,711,754.00
Other State Revenues	$64,685,964.00	$60,958,373.00	$62,426,154.00
Other Local Revenues	$103,417,113.00	$104,312,632.00	$105,026,514.00
Subtotal Restricted Revenues	***$185,390,729.00***	***$182,979,087.00***	***$185,491,041.00***
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	$10,461,111.00
Total Restricted General Fund Revenues	**$195,025,025.00**	**$193,159,450.00**	**$195,952,152.00**
Unrestricted			
LCFF Sources	$52,517,714.00	$52,400,060.00	$50,166,234.00
Federal Revenues	$0.00	$0.00	$0.00
Other State Revenues	$12,253,155.00	$17,499,274.00	$17,354,626.00
Other Local Revenues	$43,448,123.00	$43,193,723.00	$43,985,960.00
Subtotal Unrestricted Revenues	***$108,218,992.00***	***$113,093,057.00***	***$111,506,820.00***
Transfer In/out	$0.00	$0.00	$0.00
Other Sources/Uses	$0.00	$2,120,227.00	$2,161,412.00
Contributions	($9,634,296.00)	($10,180,363.00)	($10,461,111.00)
Total Unrestricted General Fund Revenues	**$98,584,696.00**	**$105,032,921.00**	**$103,207,121.00**
Total General Fund Revenues	**$293,609,721.00**	**$298,192,371.00**	**$299,159,273.00**

GENERAL FUND REVENUES *continued…*

General Fund Revenue	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
LCFF Sources	$58,498,418.00	$58,380,544.00	$56,492,853.00
Federal Revenues	$11,306,948.00	$11,727,598.00	$11,711,754.00
Other State Revenues	$76,939,119.00	$78,457,647.00	$79,780,780.00
Other Local Revenues	$146,865,236.00	$147,506,355.00	$149,012,474.00
Transfer In	$0.00	$0.00	$0.00
Other Sources/Uses	$0.00	$2,120,227.00	$2,161,412.00
Contribution to Restricted Resources	$0.00	$0.00	$0.00
Total General Fund Revenues	**$293,609,721.00**	**$298,192,371.00**	**$299,159,273.00**

General Fund Revenues



GENERAL FUND EXPENDITURES

The General Fund expenditures are the financial transactions to support the mission, goals, and LCAP actions/services of the County Office of Education. The San Joaquin County Office of Education is a regional agency whose mission is to provide educational leadership, resources, and services to assist school districts to be effective facilitators of learning for all pupils. SJCOE's 2025-26 Local Control and Accountability Plan (LCAP) goals are:

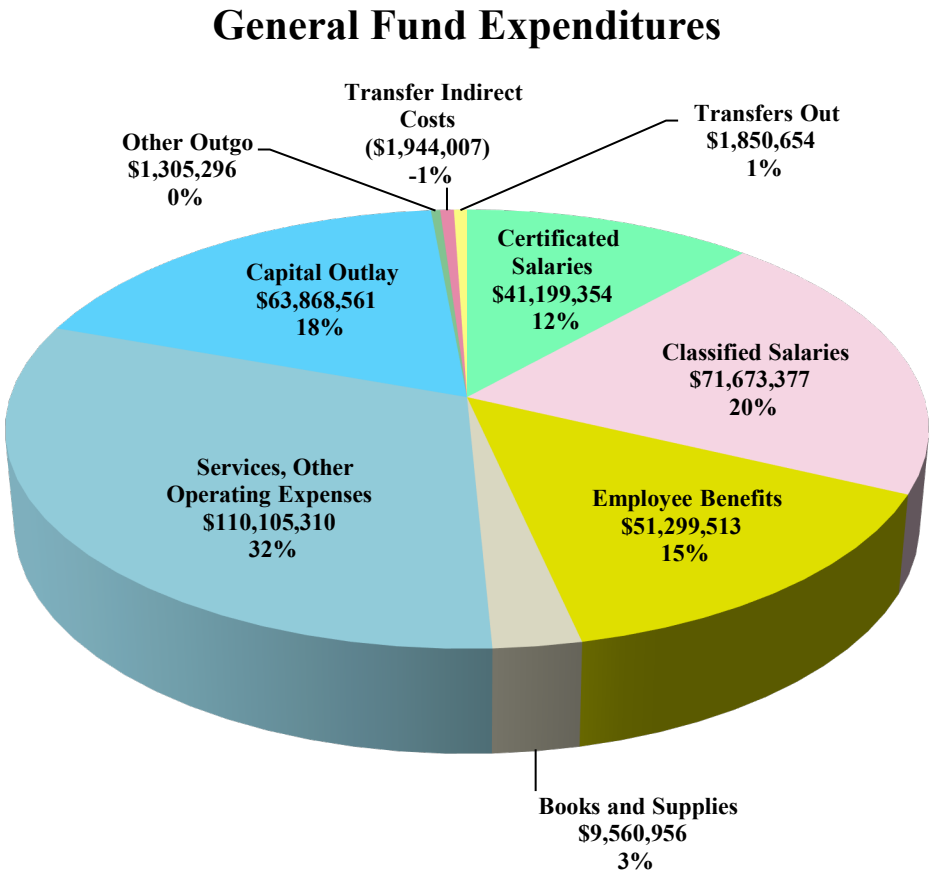
- *Increase student learning through challenging academics, CTE programs, and consistent instructional practices across all school sites.*
- *Cultivate positive relationships among staff, students, parents, and the community.*
- *By 2026-27, the graduation rate will improve by 10%, as a result of expanded 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 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 Second Interim Financial Report. Comparisons from the 2025-26 Adopted Budget to the Second Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts, and total expenditures, are on the next page.

General Fund Expenditure Categories	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Restricted			
Certificated Salaries	$27,386,755.00	$28,945,333.00	$29,083,565.00
Classified Salaries	$40,187,837.00	$43,481,320.00	$44,253,803.00
Employee Benefits	$31,793,527.00	$33,121,330.00	$32,984,596.00
Books and Supplies	$5,044,559.00	$6,628,146.00	$6,168,085.00
Services, Other Operating Expenses	$77,981,357.00	$74,589,516.00	$75,859,438.00
Capital Outlay	$840,144.00	$1,231,913.00	$1,164,485.00
Other Outgo	$541,749.00	$522,636.00	$519,540.00
Direct Support Indirect Costs	$12,132,528.00	$13,424,940.00	$13,599,105.00
Subtotal Restricted Expenditures	***$195,908,456.00***	***$201,945,134.00***	***$203,632,617.00***
Transfer Out/Other Sources	$180,300.00	$222,300.00	$251,400.00
Total General Fund Restricted Expenditures	**$196,088,756.00**	**$202,167,434.00**	**$203,884,017.00**
Unrestricted			
Certificated Salaries	$11,191,827.00	$12,155,448.00	$12,115,789.00
Classified Salaries	$25,889,364.00	$27,425,283.00	$27,419,574.00
Employee Benefits	$17,278,254.00	$18,322,282.00	$18,314,917.00
Books and Supplies	$3,372,653.00	$3,451,065.00	$3,392,871.00
Services, Other Operating Expenses	$27,381,057.00	$32,345,703.00	$34,245,872.00
Capital Outlay	$49,381,677.00	$58,959,483.00	$62,704,076.00
Other Outgo	$703,933.00	$766,819.00	$785,756.00
Indirect Costs	($13,806,055.00)	($15,347,328.00)	($15,543,112.00)
Subtotal Unrestricted Expenditures	***$121,392,710.00***	***$138,078,755.00***	***$143,435,743.00***
Transfer Out/Other Sources	$1,599,254.00	$1,599,254.00	$1,599,254.00
Total General Fund Unrestricted Expenditures	**$122,991,964.00**	**$139,678,009.00**	**$145,034,997.00**
Total General Fund Expenditures	**$319,080,720.00**	**$341,845,443.00**	**$348,919,014.00**

GENERAL FUND EXPENDITURES continued…

General Fund Expenditures	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Certificated Salaries	$38,578,582.00	$41,100,781.00	$41,199,354.00
Classified Salaries	$66,077,201.00	$70,906,603.00	$71,673,377.00
Employee Benefits	$49,071,781.00	$51,443,612.00	$51,299,513.00
Books and Supplies	$8,417,212.00	$10,079,211.00	$9,560,956.00
Services, Other Operating Expenses	$105,362,414.00	$106,935,219.00	$110,105,310.00
Capital Outlay	$50,221,821.00	$60,191,396.00	$63,868,561.00
Other Outgo	$1,245,682.00	$1,289,455.00	$1,305,296.00
Transfer Indirect Costs	($1,673,527.00)	($1,922,388.00)	($1,944,007.00)
Transfers Out	$1,779,554.00	$1,821,554.00	$1,850,654.00
Total General Fund Expenditures	**$319,080,720.00**	**$341,845,443.00**	**$348,919,014.00**



LOTTERY

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

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

Lottery	2025-2026 Audited Beginning Balance	2025-2026 Estimated Revenues	2025-2026 Estimated Expenditures	2025-2026 Estimated Ending Balance
Restricted Lottery $82.00 Per ADA				
Court/Community Schools (COSP)	$856,172.85	$70,944.00	$20,465.00	$906,651.85
ROC/P COSP Instructional Program	$0.00	$0.00	$0.00	$0.00
Adults in Correction Facilities	$86,020.26	$2,135.00	$0.00	$88,155.26
Special Education	$424,675.90	$62,884.00	$71,822.00	$415,737.90
Venture Academy	$262,518.87	$139,548.00	$402,067.00	($0.13)
one.Charter	$346,432.90	$116,438.00	$141,059.00	$321,811.90
Subtotal Lottery - Restricted	***$1,975,820.78***	***$391,949.00***	***$635,413.00***	***$1,732,356.78***
Unrestricted Lottery $190.00 Per ADA				
Court/Camp Community Schools	$163,947.57	$91,311.00	$110,618.00	$144,640.57
ROC/P COSP Instructional Program	$44,826.52	$0.00	$6,222.00	$38,604.52
Adults in Correction Facilities	$58,415.19	$2,691.00	$0.00	$61,106.19
Special Education	$363,582.19	$79,357.00	$83,646.00	$359,293.19
Technology Support	$200,172.68	$173,357.00	$175,483.00	$198,046.68
Venture Academy	$490,293.02	$348,444.00	$380,124.00	$458,613.02
one.Charter	$561,416.47	$290,455.00	$328,563.00	$523,308.47
Subtotal Lottery - Unrestricted	***$1,882,653.64***	***$985,615.00***	***$1,084,656.00***	***$1,783,612.64***
Grand Total Lottery	**$3,858,474.42**	**$1,377,564.00**	**$1,720,069.00**	**$3,515,969.42**

COUNTY OPERATED SCHOOLS AND PROGRAMS (COSP)

Established in 1991 to serve at-promise 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 SJCOE's court or community schools, all of which are accredited by Western Association of Schools and Colleges (WASC).

The program enables students to become productive members of the community by providing quality learning opportunities. Students complete a course of study resulting in a high school diploma, certificate of completion, or GED. Students also develop individual talents, critical thinking and problem-solving skills, workforce readiness, and an appreciation of themselves and others. 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 6.37% of the General Fund expenditures. The detail of the Court/Community Schools revenues and expenditures are included in the Budget Summaries.

Court/Community Schools - Resource 0240	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$4,600,724.81	$3,276,089.18	$3,276,089.18
Revenue	$20,606,263.00	$18,413,905.00	$19,902,667.00
Expenses	($20,770,656.00)	($21,689,994.00)	($22,215,392.00)
Estimated Ending Balances	**$4,436,331.81**	**$0.18**	**$963,364.18**

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

Programs offered by SJCOE serve more than 1,310 special education students, including instruction for those with needs described as deaf, blind, speech and language impaired, and orthopedically handicapped, as well as those developmentally or communicatively disabled, emotionally disturbed, or in need of adaptive physical education.

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

The distribution of Special Education AB 602 funds is based on a method established by the SJC SELPA. The SJC SELPA Governing Council approved a new AB 602 funding formula for the SJC SELPA effective July 1, 2024. The SJCOE method distributes the SELPA AB 602 revenue to school districts after Regionalized Special Education Programs and Services have been funded on a K-12 ADA basis. The SELPA-funded K-12 ADA is based on each LEA's the greater of current, prior, or prior-prior year ADA. The State funding entitlement is also based on K-12 ADA. The Special Education programs, including grants, are 24.53% of the General Fund expenditures.

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

Special Education Program & Grants	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$27,335,139.80	$26,335,429.54	$26,335,429.54
Revenue	$80,632,144.00	$83,171,553.00	$83,697,871.00
Expenses	($80,377,665.00)	($84,977,505.00)	($85,574,487.00)
Estimated Ending Balances	**$27,589,618.80**	**$24,529,477.54**	**$24,458,813.54**

EDUCATIONAL SERVICES

The Educational Services division provides service and instructional leadership to local school districts, working in conjunction with regional and statewide consortia and agencies for the improvement of services to students. Educational staff also coordinate with local schools and districts to provide professional development, instructional resources, clarification of mandates, and processes for monitoring and documenting the effectiveness of the instructional programs. In addition to the numerous programs and services offered by SJCOE, educational programs receive additional grants and entitlements throughout the fiscal year. Listed below are examples of these programs:

- **Accountability**
- **College and Career Readiness**
- **Comprehensive Health**
- **Continuous Improvement and Support**
- **Counseling Network**
- **Early Childhood**
- **Head Start San Joaquin**
- **History-Social Studies**
- **Language & Literacy**
- **Local Control Accountability Plan**
- **Mathematics**
- **Migrant Education**
- **State & Federal**
- **STEM Programs**
- **Student Engagement and The Arts**
- **Teachers College of San Joaquin**
- **Williams Settlement**

Differentiated Assistance

In 2018-19, new funding was available for providing additional services to Local Education Agencies (LEAs). County Offices of Education (COEs) are the first line of support for LEAs eligible for additional support and assistance, also known as differentiated assistance. The goal for differentiated assistance is to assist LEAs and their schools to meet the needs of each student served, with a focus on building capacity to sustain improvement and effectively address inequities in student opportunities and outcomes. This means that the outcomes for this work include not only improvement on Dashboard indicators from year to year but also progress on interim measurements that LEAs collect locally and use throughout the year. COEs work alongside LEAs to understand their strengths and challenges across students' groups. They also analyze underlying causes to create a personalized support plan that aligns with the LCAP priorities of each LEA. 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.

Educational Services - Team Budgets	2025-2026 Audited Beginning Balance	2025-2026 Estimated Revenues	2025-2026 Estimated Expenditures	2025-2026 Estimated Ending Balance
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	$0.00	$1,062,320.00	$1,062,320.00	$0.00
Total Educational Services -Team Budgets	**$590,631.08**	**$4,388,372.00**	**$4,367,638.00**	**$611,365.08**

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 2024-2025 grant year. The accounting for Head Start San Joaquin (HSSJ) is maintained in the Child Development Fund 12. The grant typically requires a 25% cash/in-kind match.

SJCOE's HSSJ program provides Head Start/Early Head Start services to eligible children from birth to age five and pregnant women through a partnership with local school districts and non-profit organizations. In addition to SJCOE, the following HSSJ partners will provide direct services to children and families:

- Child Abuse Prevention Council of San Joaquin County
- Community Action Partnership of Kern
- Lodi Unified School District
- Stockton Unified School District

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

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

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

Apprenticeship

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

Migrant Education

The federal government established and provided funding for the Migrant Education Program. Migrant Education provides services to migratory students from ages 3 to 22-years of age (if the student has not graduated from high school). The program provides supplementary health, academic and support services. In addition, there is an active component for parental involvement. The funding based on eligible students continues to drop in our region. The Migrant Education Program operates a $4,157,734 annual budget which, as an individual program of Educational Services, is 1.19% of the General Fund expenditures.



ADMINISTRATIVE SERVICES

Administrative Services supports the business of education. Many of these services are mandated by law, such as district budget reviews, review and approval of LCAP, inter-district appeals, attendance accounting, and teacher credentialing. County offices also help school districts save money by offering services such as payroll processing, group insurance plans, printing, and internet services.

The Human Resources Department provides programs with services from recruitment to retirement. The County Office conducts scheduled credential assignment monitoring and review for school districts and provides warrant verification services ensuring valid credential status for certificated staff throughout the county.

County Payroll Services processes payroll including retirement for SJCOE programs and all school districts and taxes for SJCOE and all districts except Stockton Unified and Lodi Unified. Payroll also provides special payroll assistance to two Direct Service School Districts.

County Business Services provides budget, accounting, auditing, and payroll services to programs operated by SJCOE. Budget and Accounting provides salary projections, payments to vendors, financial reporting, fiscal oversight, audit compliance, and budget services to SJCOE programs.

SJCOE's District Business Services maintains fiscal oversight for all K-12 school districts in San Joaquin County by providing budget reviews, year-end unaudited financial report reviews, annual audit reviews, vendor payment reviews, daily cash monitoring, month end county treasury fund reconciliations, statewide accounting and financial updates, and state financial and average daily attendance (ADA) software support. This department has the responsibility to ensure that the 14 school districts in the county remain fiscally solvent. In addition, SJCOE must assist our school districts with LCAP development and conduct the LCAP review, oversight, and approval responsibilities of the County Superintendent of Schools.

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

In accordance with Education Code Section 1281(b), a detailed list of all consultant contracts over $25,000 has been included as part of the Second Interim Financial Report. Compensation increases of over $10,000 are also included pursuant to Education Code Section 1302. The list includes all such contracts and increases that have been entered into since the last financial report submitted to the County Board of Education. Also included is a list of sales of surplus property pursuant to Education Code 60510.

INTERFUND TRANSFERS

The budget provides authority for certain interfund transfers. The updated interfund transfers from the 2025-26 Adopted Budget to Second Interim Financial Report are listed below:

Fund	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Child Development Fund Transfer The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actuals expenditures.	**$1,356,213.00**	**$1,473,440.00**	**$1,469,906.00**
General Fund Transfer to Child Development Fund 12 The General Fund maintains a subsidy to Early Childhood Education. All Child Development costs are maintained in the Child Development Fund 12. The final transfer is based on actual expenditures.	**$99,254.00**	**$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 Second Interim Financial Report for the General Fund is listed below by restricted and unrestricted resources.

General Fund Ending Balances	Beginning Balance	Surplus/ Deficit	Ending Balance
Restricted	**$67,871,458.00**	**($7,931,865.00)**	**$59,939,593.00**
Unrestricted	**$169,127,723.00**	**($41,827,876.00)**	**$127,299,847.00**
Total General Fund Ending Balances	**$236,999,181.00**	**($49,759,741.00)**	**$187,239,440.00**

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

The General Fund is summarized below:

General Fund Fund 01& Fund 02	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	**$223,015,831.00**	**$236,999,181.21**	**$236,999,181.21**
Revenue	**$293,609,721.00**	**$298,192,371.00**	**$299,159,273.00**
Expenses	**($319,080,720.00)**	**($341,845,443.00)**	**($348,919,014.00)**
Ending Balance	**$197,544,832.00**	**$193,346,109.21**	**$187,239,440.21**

OTHER FUNDS

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

TEACHERS COLLEGE OF SAN JOAQUIN FUND 02

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

Teachers College of San Joaquin Fund 02	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$4,551,974.47	$5,058,442.87	$5,058,442.87
Revenue	$11,021,131.00	$12,294,356.00	$12,291,266.00
Expenses	($10,486,242.00)	($12,530,120.00)	($13,210,080.00)
Ending Balance	**$5,086,863.47**	**$4,822,678.87**	**$4,139,628.87**

ENDING BALANCE ANALYSIS continued…

CHARTER SCHOOLS SPECIAL REVENUE FUND 09

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

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

Venture Academy Family of Schools 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.

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:

Charter Schools Special Reserve Fund 09	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$13,761,354.00	$19,284,150.95	$19,284,150.95
Revenue	$59,041,295.00	$59,598,381.00	$60,249,344.00
Expenses	($63,408,580.00)	($69,098,103.00)	($69,739,236.00)
Ending Balance	**$9,394,069.00**	**$9,784,428.95**	**$9,794,258.95**

SPECIAL EDUCATION PASS-THROUGH FUND 10

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

Special Education Pass-Through Fund 10	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$0.00	$0.00	$0.00
Revenue	$76,913,749.00	$76,913,969.00	$77,117,039.00
Expenses	($76,913,749.00)	($76,913,969.00)	($77,117,039.00)
Ending Balance	**$0.00**	**$0.00**	**$0.00**

ENDING BALANCE ANALYSIS continued…

ADULTS IN CORRECTIONS FUND 11

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

Adults in Corrections Fund 11	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$0.00	$15,778.14	$15,778.14
Revenue	$781,091.00	$822,303.00	$822,303.00
Expenses	($781,091.00)	($822,303.00)	($822,303.00)
Ending Balance	**$0.00**	**$15,778.14**	**$15,778.14**

CHILD DEVELOPMENT FUND 12

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

Child Development Fund 12	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$4,943,717.00	$6,238,575.66	$6,238,575.66
Revenue	$73,274,577.00	$75,761,179.00	$75,472,786.00
Expenses	($73,291,544.00)	($76,197,619.00)	($76,081,200.00)
Ending Balance	**$4,926,750.00**	**$5,802,135.66**	**$5,630,161.66**

COUNTY SCHOOL FACILITIES FUND 35

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

County Schools Facilities Fund 35	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$1,013,843.00	$1,442,562.22	$1,442,562.22
Revenue	$67,467.00	$67,467.00	$60,818.00
Expenses	($619,529.00)	($796,495.00)	($796,495.00)
Ending Balance	**$461,781.00**	**$713,534.22**	**$706,885.22**

ENDING BALANCE ANALYSIS continued…

SPECIAL INSURANCE FUND 67

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

SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES

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

Property & Liability Insurance Reserves Fund 67	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$644,699.40	$743,115.16	$743,115.16
Revenue	$18,836.00	$18,836.00	$18,836.00
Expenses	$0.00	$0.00	$0.00
Ending Balance	**$663,535.40**	**$761,951.16**	**$761,951.16**

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.

Special Insurance Fund - Retiree Benefit Reserves Fund 67	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$6,189,883.16	$5,729,108.75	$5,729,108.75
Revenue	$4,695,231.00	$4,695,231.00	$4,695,231.00
Expenses	($2,285,069.00)	($2,710,536.00)	($2,912,187.00)
Ending Balance	**$8,600,045.16**	**$7,713,803.75**	**$7,512,152.75**

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

Combined Totals Fund 67	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	*$6,834,582.56*	*$6,472,223.91*	*$6,472,223.91*
Revenue	*$4,714,067.00*	*$4,714,067.00*	*$4,714,067.00*
Expenses	*($2,285,069.00)*	*($2,710,536.00)*	*($2,912,187.00)*
Ending Balance	***$9,263,580.56***	***$8,475,754.91***	***$8,274,103.91***

RETIREE TRUST FUND 71 ~ RETIREE BENEFIT TRUST

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

Retiree Benefit Trust Fund Fund 71	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$15,178,502.60	$16,539,926.96	$16,539,926.96
Revenue	$1,500,000.00	$1,500,000.00	$1,500,000.00
Expenses	$0.00	$0.00	$0.00
Ending Balance	**$16,678,502.60**	**$18,039,926.96**	**$18,039,926.96**

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2024-25 Audited Actuals through 2025-26 Second Interim.

All Funds	2024-2025 Audited Actuals	2025-2026 Adopted Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance	$259,994,199.81	$264,747,826.81	$286,992,399.05	$286,992,399.05
Revenue	$458,244,134.80	$509,901,967.00	$517,569,737.00	$519,095,630.00
Total Resources	**$718,238,334.61**	**$774,649,793.81**	**$804,562,136.05**	**$806,088,029.05**
Expenses	$431,245,935.56	$536,380,282.00	$568,384,468.00	$576,387,474.00
Ending Balance	***$286,992,399.05***	***$238,269,511.81***	***$236,177,668.05***	***$229,700,555.05***
Total Expenditures & Ending Balance	**$718,238,334.61**	**$774,649,793.81**	**$804,562,136.05**	**$806,088,029.05**

ENDING BALANCE ANALYSIS
2025-2026 SECOND INTERIM
FINANCIAL REPORT

Line #	Description	Column A Audited Actuals Balance 6/30/2024	Column B Audited Actuals Surplus or Deficit	Column C Audited Actuals Balance 6/30/2025	Column D Estimated Surplus or Deficit	Column E 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	$29,791.00	$867,266.51
3	Sp Ed & SELPA Restricted Grants/Programs	$20,907,398.29	$1,999,177.32	$22,906,575.61	($326,137.00)	$22,580,438.61
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	($6,660,695.00)	$32,616,460.94
6	***SUBTOTAL RESTRICTED PROGRAMS***	**$55,037,031.18**	**$7,984,175.88**	**$63,021,207.06**	**($6,957,041.00)**	**$56,064,166.06**
7	Designated Unrestricted Programs	$124,162,666.88	$14,826,314.95	$138,988,981.83	($49,291,950.00)	$89,697,031.83
8	Court/Community Schools Unrestricted Lottery	$115,148.87	$48,798.70	$163,947.57	($19,307.00)	$144,640.57
9	Special Education Unrestricted Lottery	$319,549.64	$44,032.55	$363,582.19	($4,289.00)	$359,293.19
10	CTE Unrestricted Lottery	$106,730.48	($3,488.77)	$103,241.71	($3,531.00)	$99,710.71
11	Lottery - Technology Support	$154,274.62	$45,898.06	$200,172.68	($2,126.00)	$198,046.68
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	$2,109,109.00	$6,714,670.00
14	Unrestricted Reserves	$20,135,832.53	$4,328,211.77	$24,464,044.30	$5,328,208.00	$29,792,252.30
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	***SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES***	**$149,636,212.02**	**$19,283,319.26**	**$168,919,531.28**	**($41,883,886.00)**	**$127,035,645.28**
19	**TOTAL GENERAL FUND** **(CDE SACS Financial Reports)**	**$204,673,243.20**	**$27,267,495.14**	**$231,940,738.34**	**($48,840,927.00)**	**$183,099,811.34**
	TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)					
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	$4,542,079.53	$308,171.34	$4,850,250.87	($974,824.00)	$3,875,426.87
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	$56,010.00	$264,202.00
22	**TOTAL TCSJ FUND 02** **(Included in CDE SACS General Fund 01 Financial Reports)**	**$4,731,165.47**	**$327,277.40**	**$5,058,442.87**	**($918,814.00)**	**$4,139,628.87**
23	***SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02***	**$59,579,110.71**	**$8,292,347.22**	**$67,871,457.93**	**($7,931,865.00)**	**$59,939,592.93**
24	***SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02***	**$149,825,297.96**	**$19,302,425.32**	**$169,127,723.28**	**($41,827,876.00)**	**$127,299,847.28**
25	**TOTAL GENERAL FUND 01 + FUND 02** **(CDE SACS Financial Reports)**	**$209,404,408.67**	**$27,594,772.54**	**$236,999,181.21**	**($49,759,741.00)**	**$187,239,440.21**
	OTHER FUNDS					
26	Charter Fund (Fund 09)	$23,919,043.40	($4,634,892.45)	$19,284,150.95	($9,489,892.00)	$9,794,258.95
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	($608,414.00)	$5,630,161.66
30	County School Facilities (Fund 35)	$2,085,930.42	($643,368.20)	$1,442,562.22	($735,677.00)	$706,885.22
31	Special Insurance Fund (Fund 67)	$4,811,642.56	$1,660,581.35	$6,472,223.91	$1,801,880.00	$8,274,103.91
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	**TOTAL ALL FUNDS**	**$259,994,199.81**	**$26,998,199.24**	**$286,992,399.05**	**($57,291,844.00)**	**$229,700,555.05**

ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2025-2026 SECOND INTERIM

	2025-2026 Budget	2025-2026 First Interim	2025-2026 Second Interim
Beginning Balance All Funds July 1st	**$264,747,826.81**	**$286,992,399.05**	**$286,992,399.05**
REVENUES			
General Fund 01	$282,588,590.00	$285,898,015.00	$286,868,007.00
Teachers College of SJ Fund 02	$11,021,131.00	$12,294,356.00	$12,291,266.00
Charter Fund 09	$59,041,295.00	$59,598,381.00	$60,249,344.00
Special Education Pass Thru Fund 10	$76,913,749.00	$76,913,969.00	$77,117,039.00
Adults In Corrections Fund 11	$781,091.00	$822,303.00	$822,303.00
Child Development Fund 12	$73,274,577.00	$75,761,179.00	$75,472,786.00
County School Facilities Fund 35	$67,467.00	$67,467.00	$60,818.00
Special Insurance Fund 67	$4,714,067.00	$4,714,067.00	$4,714,067.00
Retiree Benefit Trust Fund 71	$1,500,000.00	$1,500,000.00	$1,500,000.00
Subtotal All Funds Revenues	**$509,901,967.00**	**$517,569,737.00**	**$519,095,630.00**
Total Beginning Balance and Revenue All Funds	**$774,649,793.81**	**$804,562,136.05**	**$806,088,029.05**
EXPENDITURES			
General Fund 01	$308,594,478.00	$329,315,323.00	$335,708,934.00
Teachers College of SJ Fund 02	$10,486,242.00	$12,530,120.00	$13,210,080.00
Charter Fund 09	$63,408,580.00	$69,098,103.00	$69,739,236.00
Special Education Pass Thru Fund 10	$76,913,749.00	$76,913,969.00	$77,117,039.00
Adults In Corrections Fund 11	$781,091.00	$822,303.00	$822,303.00
Child Development Fund 12	$73,291,544.00	$76,197,619.00	$76,081,200.00
County School Facilities Fund 35	$619,529.00	$796,495.00	$796,495.00
Special Insurance Fund 67	$2,285,069.00	$2,710,536.00	$2,912,187.00
Retiree Benefit Trust Fund 71	$0.00	$0.00	$0.00
Subtotal All Funds Expenditures	**$536,380,282.00**	**$568,384,468.00**	**$576,387,474.00**
Estimated Ending Balance General Fund	$192,457,966.20	$188,523,430.34	$183,099,811.34
Estimated Ending Balance All Other Funds	$45,811,545.61	$47,654,237.71	$46,600,743.71
Estimated Ending Balance All Funds June 30th	**$238,269,511.81**	**$236,177,668.05**	**$229,700,555.05**
Total Expenditures and Estimated Ending Balance All Funds	**$774,649,793.81**	**$804,562,136.05**	**$806,088,029.05**

ENDING BALANCE ANALYSIS DETAIL
2025-2026 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance 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	$490,118.00	$490,118.00	$490,118.00	$0.00	2
3	Special Education	6500	1000	$0.00	$59,032,593.00	$59,032,593.00	$0.00	$59,032,593.00	2
4	Special Education - Non Public Agency Reimbursement Program	6500	1019	$0.00	$0.00	$0.00	$2,344,443.00	-$2,344,443.00	2
5	Special Education - SDC - Special Day Class	6500	1020	$0.00	$10,000.00	$10,000.00	$35,272,500.00	-$35,262,500.00	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	$11,292,872.00	-$11,292,872.00	2
8	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	$588,473.38	$29,791.00	$618,264.38	$0.00	$618,264.38	2
9	Special Education - Pupil Services	6500	1500	$0.00	$0.00	$0.00	$1,523,893.00	-$1,523,893.00	2
10	Special Education - Instructional Administration	6500	1600	$0.00	$0.00	$0.00	$1,005,342.00	-$1,005,342.00	2
11	Special Education - School Administration	6500	1610	$0.00	$0.00	$0.00	$4,653,427.00	-$4,653,427.00	2

ENDING BALANCE ANALYSIS DETAIL
2025-2026 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
12	Special Education - Maintenance and Operations	6500	1700	$0.00	$0.00	$0.00	$2,244,757.00	-$2,244,757.00	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	$297,266.00	-$297,266.00	2
15	Special Education - Infants	6510	1040	$0.00	$320,643.00	$320,643.00	$320,643.00	$0.00	2
	Total by Ending Balance Line			**$837,475.51**	**$60,553,499.00**	**$61,390,974.51**	**$60,523,708.00**	**$867,266.51**	***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	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2219	$0.00	$15,157.00	$15,157.00	$15,157.00	$0.00	3

ENDING BALANCE ANALYSIS DETAIL
2025-2026 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
23	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
24	Special Education - ESSA - Every Student Succeeds Act, Title III English Learner Student Program 23/24, CARS Consolidated Application and Reporting System	4203	1371	$0.00	$14,793.00	$14,793.00	$14,793.00	$0.00	3
25	Student Support and Professional Development Discretionary Block Grant	6019	1390	$0.00	$262,015.00	$262,015.00	$262,015.00	$0.00	3
26	Special Education - Educator Effectiveness	6266	1459	$240,254.01	$0.00	$240,254.01	$175,078.00	$65,176.01	3
27	Special Education - Lottery Restricted	6300	1026	$424,675.90	$62,884.00	$487,559.90	$71,822.00	$415,737.90	3
28	Special Education - Mental Health Services	6500	1327	$0.00	$2,351,316.00	$2,351,316.00	$2,265,258.00	$86,058.00	3
29	Special Education - Districts DIS Contracted Services Board Certified Behavior Analyst (BCBA)	6500	1807	$14,187.78	$225,724.00	$239,911.78	$152,025.00	$87,886.78	3
30	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
31	SELPA - Special Education Local Planning Area Low Incidence Equipment/Supplies	6500	2010	$2,273,718.16	$1,204,193.00	$3,477,911.16	$1,471,934.00	$2,005,977.16	3
32	SELPA - Special Education Local Planning Area Out of Home Care	6500	2030	$5,538,704.65	$1,406,659.00	$6,945,363.65	$1,167,848.00	$5,777,515.65	3
33	SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	$1,613,289.24	$566,584.00	$2,179,873.24	$692,400.00	$1,487,473.24	3

ENDING BALANCE ANALYSIS DETAIL
2025-2026 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
34	SELPA - Special Education Local Planning Area Program Specialist	6500	2070	$1,803,316.46	$843,877.00	$2,647,193.46	$862,283.00	$1,784,910.46	3
35	SELPA - Special Education Local Planning Area Personnel Development	6500	2110	$0.00	$7,164.00	$7,164.00	$7,164.00	$0.00	3
36	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
37	SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	$314,225.90	$621,955.00	$936,180.90	$604,540.00	$331,640.90	3
38	SELPA - Special Education Local Planning Area Workability I	6520	2200	$0.00	$320,615.00	$320,615.00	$320,615.00	$0.00	3
39	Special Education - State Mental Health	6546	1328	$0.00	$70,878.00	$70,878.00	$70,878.00	$0.00	3
40	Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6546	3215	$191,093.04	$82,238.00	$273,331.04	$57,072.00	$216,259.04	3
41	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
42	Special Education - Proposition 28 Arts and Music in Schools	6770	1389	$252,165.28	$127,419.00	$379,584.28	$47,975.00	$331,609.28	3
43	Special Education Ethnic Studies Block Grant	7810	1367	$5,062.00	$0.00	$5,062.00	$5,062.00	$0.00	3
44	Special Education Operations	9010	1701	$0.00	$241,183.00	$241,183.00	$241,183.00	$0.00	3

ENDING BALANCE ANALYSIS DETAIL
2025-2026 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
45	SELPA - Special Education Local Planning Area Inservice Administration Budget	9010	2160	$17,786.56	$54,978.00	$72,764.56	$54,978.00	$17,786.56	3
46	SELPA - Special Education Local Planning Area 504 Training	9010	2162	$11,842.05	$0.00	$11,842.05	$0.00	$11,842.05	3
47	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
48	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
49	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
50	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
51	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
52	SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	$9,675,888.50	$250,000.00	$9,925,888.50	$496,752.00	$9,429,136.50	3
53	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
	Total by Ending Balance Line			**$22,906,575.61**	**$12,264,223.00**	**$35,170,798.61**	**$12,590,360.00**	**$22,580,438.61**	*3*
54	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
55	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

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56	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
57	Migrant Education - Districts	3060	6035	$0.00	$0.00	$0.00	$42,640.00	-$42,640.00	5
58	Migrant Education - Administration	3060	6080	$0.00	$3,484,272.00	$3,484,272.00	$654,557.00	$2,829,715.00	5
59	Migrant Education - Centralized Services	3060	6082	$0.00	$0.00	$0.00	$257,374.00	-$257,374.00	5
60	Migrant Education - Out of School Youth	3060	6083	$0.00	$0.00	$0.00	$114,728.00	-$114,728.00	5
61	Migrant Education - Parent Participation	3060	6084	$0.00	$0.00	$0.00	$106,134.00	-$106,134.00	5
62	Migrant Education - School Readiness	3060	6085	$0.00	$0.00	$0.00	$202,983.00	-$202,983.00	5
63	Migrant Education - Identification and Recruitment	3060	6086	$0.00	$0.00	$0.00	$511,090.00	-$511,090.00	5
64	Migrant Education - Health	3060	6087	$0.00	$0.00	$0.00	$104,966.00	-$104,966.00	5
65	Migrant Education - Migrant District Service Agreement	3060	6088	$0.00	$0.00	$0.00	$623,121.00	-$623,121.00	5
66	Migrant Education - Staff Development	3060	6092	$0.00	$0.00	$0.00	$5,692.00	-$5,692.00	5

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67	Migrant Education - Stockton	3060	6093	$0.00	$0.00	$0.00	$328,531.00	-$328,531.00	5
68	Migrant Education - Lodi	3060	6094	$0.00	$0.00	$0.00	$327,119.00	-$327,119.00	5
69	Migrant Education - Linden	3060	6095	$0.00	$0.00	$0.00	$11,775.00	-$11,775.00	5
70	Migrant Education - Manteca	3060	6096	$0.00	$0.00	$0.00	$193,562.00	-$193,562.00	5
71	Migrant Education - Districts	3061	6035	$0.00	$0.00	$0.00	$8,106.00	-$8,106.00	5
72	Migrant Education - Summer School Administration	3061	6080	$0.00	$673,462.00	$673,462.00	$29,415.00	$644,047.00	5
73	Migrant Education - Summer School Centralized Services	3061	6082	$0.00	$0.00	$0.00	$204,682.00	-$204,682.00	5
74	Migrant Education - Summer School Out of School Youth	3061	6083	$0.00	$0.00	$0.00	$22,357.00	-$22,357.00	5
75	Migrant Education - Summer School - School Readiness	3061	6085	$0.00	$0.00	$0.00	$16,260.00	-$16,260.00	5
76	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	$0.00	$0.00	$0.00	$306,607.00	-$306,607.00	5
77	Migrant Education - Summer School Stockton	3061	6093	$0.00	$0.00	$0.00	$29,710.00	-$29,710.00	5

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78	Migrant Education - Summer School Lodi	3061	6094	$0.00	$0.00	$0.00	$31,181.00	-$31,181.00	5
79	Migrant Education - Summer School Linden	3061	6095	$0.00	$0.00	$0.00	$2,329.00	-$2,329.00	5
80	Migrant Education - Summer School Manteca	3061	6096	$0.00	$0.00	$0.00	$22,815.00	-$22,815.00	5
81	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
82	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
83	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
84	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
85	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
86	Title II Part A - Improving Teacher Quality	4035	6161	$0.00	$102,662.00	$102,662.00	$102,662.00	$0.00	5
87	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
88	COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	$0.00	$98,793.00	$98,793.00	$98,793.00	$0.00	5

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89	COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	$0.00	$104,689.00	$104,689.00	$104,689.00	$0.00	5
90	COSP - County Operated Schools and Programs - Child Nutrition Food Service	5310	3690	$0.00	$898,287.00	$898,287.00	$898,287.00	$0.00	5
91	COSP - County Operated Schools and Programs - McKinney Vento Homeless Assistance Act	5630	3431	$0.00	$253,087.00	$253,087.00	$253,087.00	$0.00	5
92	Natural Resources Fee for Service - Federal Contracts	5810	6268	$0.00	$50,000.00	$50,000.00	$50,000.00	$0.00	5
93	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
94	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
95	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
96	Student Support and Enrichment Block Grant	6018	3466	$7,593,257.05	$4,184,970.00	$11,778,227.05	$4,091,503.00	$7,686,724.05	5
97	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
98	COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	$234,108.90	$0.00	$234,108.90	$234,109.00	-$0.10	5
99	Court/Community Schools - Lottery Restricted	6300	3006	$856,172.85	$70,944.00	$927,116.85	$20,465.00	$906,651.85	5

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100	Adults In Corrections - Lottery Restricted Transfer	6300	4102	$86,020.26	$2,135.00	$88,155.26	$0.00	$88,155.26	5
101	Antibias Education Grant Program	6318	5092	$93,918.45	$0.00	$93,918.45	$93,919.00	-$0.55	5
102	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
103	California Community Schools Partnership Program CCSPP Coordination Grant 23-25	6333	6406	$7,458.74	$0.00	$7,458.74	$7,459.00	-$0.26	5
104	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
105	California Community Schools Partnership Program CCSPP Coordination 2025	6333	6412	$0.00	$450,000.00	$450,000.00	$0.00	$450,000.00	5
106	DSP - Direct Support Professional Training	6355	4051	$52,969.13	$0.00	$52,969.13	$0.00	$52,969.13	5
107	Community - CTE - Career Technical Education - Revenue	6371	4001	$0.00	$20,524.00	$20,524.00	$20,524.00	$0.00	5
108	CTEIG - Career Technical Education Incentive Grant	6387	6595	$0.00	$10,103.00	$10,103.00	$10,103.00	$0.00	5
109	Strong Workforce Program - Workforce Pathways Coordinator	6388	4400	$0.00	$140,000.00	$140,000.00	$140,000.00	$0.00	5
110	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

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111	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
112	Program Support	6500	5240	$0.00	$389,094.00	$389,094.00	$389,094.00	$0.00	5
113	Workability - Court/Community Schools	6520	3361	$0.00	$51,045.00	$51,045.00	$51,045.00	$0.00	5
114	Reversing Opioid Overdoses	6620	6311	$194,305.00	$0.00	$194,305.00	$98,356.00	$95,949.00	5
115	TUPE - Tobacco Use Prevention Education - Healthy Kids	6650	6330	$0.00	$150,000.00	$150,000.00	$150,000.00	$0.00	5
116	TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	$0.00	$42,824.00	$42,824.00	$42,824.00	$0.00	5
117	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
118	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	$0.00	$72,000.00	$72,000.00	$72,000.00	$0.00	5
119	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
120	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
121	California Regional Environmental Education CREEC 24/25	7135	7167	$0.00	$120,000.00	$120,000.00	$120,000.00	$0.00	5

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122	Youth Community Access Durham Ferry - Prop 64	7135	7234	$0.00	$500,000.00	$500,000.00	$500,000.00	$0.00	5
123	Youth Community Access Durham Ferry 2024/25	7135	7240	$0.00	$94,655.00	$94,655.00	$94,655.00	$0.00	5
124	Classified School Employee Professional Development Block Grant	7311	5097	$72,218.00	$0.00	$72,218.00	$0.00	$72,218.00	5
125	Foster Youth Services	7366	3935	$0.00	$709,524.00	$709,524.00	$709,524.00	$0.00	5
126	Equity Multiplier - Community	7399	3018	$2,729,605.10	$1,922,239.00	$4,651,844.10	$2,314,662.00	$2,337,182.10	5
127	Equity Multiplier - Court	7399	3019	$553,444.27	$369,047.00	$922,491.27	$510,036.00	$412,455.27	5
128	CSESAP - Classified School Employee Summer Assistance Program	7415	5212	$0.00	$258,608.00	$258,608.00	$258,608.00	$0.00	5
129	Learning Recovery Emergency Block Grant (LREBG)	7435	3249	$1,612,099.98	$133,846.00	$1,745,945.98	$1,476,994.00	$268,951.98	5
130	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
131	COSP - County Operated Schools and Programs - Ethnic Studies Block Grant	7810	3445	$10,110.34	$0.00	$10,110.34	$300.00	$9,810.34	5
132	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

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133	e-Template Round 2	7810	5027	$0.00	$148,000.00	$148,000.00	$148,000.00	$0.00	5
134	Workability I Database	7810	5030	$0.00	$333,483.00	$333,483.00	$333,483.00	$0.00	5
135	LGBQT+ 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
136	Professional Development and Learning Management System	7810	5038	$0.00	$115,097.00	$115,097.00	$115,097.00	$0.00	5
137	State of California Oral Health	7810	5049	$0.00	$162,767.00	$162,767.00	$162,767.00	$0.00	5
138	CalCRN - California Career Resource Network	7810	5051	$0.00	$125,000.00	$125,000.00	$125,000.00	$0.00	5
139	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
140	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
141	CMD - Corpsmember Development	7810	5288	$0.00	$24,000.00	$24,000.00	$24,000.00	$0.00	5
142	CalRecycle - E-Waste	7810	5289	$0.00	$615,384.00	$615,384.00	$615,384.00	$0.00	5
143	CalRecycle - Tire	7810	5290	$0.00	$384,615.00	$384,615.00	$384,615.00	$0.00	5

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144	CalRecycle - Oil	7810	5291	$0.00	$153,846.00	$153,846.00	$153,846.00	$0.00	5
145	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
146	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
147	Title III ESSA - Every Student Succeeds Act Technical Assistance	7810	6116	$0.00	$112,046.00	$112,046.00	$112,046.00	$0.00	5
148	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
149	CalRecycle - E-Waste Carryover	7810	6251	$0.00	$188,134.00	$188,134.00	$188,134.00	$0.00	5
150	CalRecycle - Tire Carryover	7810	6252	$0.00	$164,634.00	$164,634.00	$164,634.00	$0.00	5
151	CalRecycle - Oil Carryover	7810	6253	$0.00	$40,160.00	$40,160.00	$40,160.00	$0.00	5
152	CalRecycle- BCRF Beverage Container Recycling Fund Carryover	7810	6254	$0.00	$411,902.00	$411,902.00	$411,902.00	$0.00	5
153	CalRecycle SB1013 (LCC1) - Local Conservation Corps	7810	6279	$0.00	$531,990.00	$531,990.00	$531,990.00	$0.00	5
154	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	$0.00	$282,902.00	$282,902.00	$282,902.00	$0.00	5

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155	NBS -Nature-Based Solutions	7810	6285	$0.00	$2,740,452.00	$2,740,452.00	$2,740,452.00	$0.00	5
156	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
157	Routine Maintenance and Repair Requirement	8150	5701	$0.00	$4,485,619.00	$4,485,619.00	$4,485,619.00	$0.00	5
158	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	$597,062.83	$555,809.00	$1,152,871.83	$15,000.00	$1,137,871.83	5
159	COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	$82,567.79	$145,000.00	$227,567.79	$216,912.00	$10,655.79	5
160	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	$0.00	$66,151.00	$66,151.00	$66,151.00	$0.00	5
161	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependancy Court	9010	3471	$5,326.05	$162,329.00	$167,655.05	$145,694.00	$21,961.05	5
162	COSP - County Operated Schools and Programs - Workforce Development Career Hub- AB 109	9010	3485	$0.00	$1,011,144.00	$1,011,144.00	$1,011,144.00	$0.00	5
163	Children and Youth Behavorial Health Initiative (CYBHI)	9010	3486	$0.00	$62,500.00	$62,500.00	$62,500.00	$0.00	5
164	Children and Youth Behavioral Health Initiative Fee Schedule Program (CYBHI) - COSP - County Operated Schools and Programs	9010	3490	$0.00	$44,709.00	$44,709.00	$44,709.00	$0.00	5
165	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

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166	VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	$283,433.74	$180,300.00	$463,733.74	$251,400.00	$212,333.74	5
167	Children and Youth Behavioral Health Initiative Fee Schedule Program (CYBHI) - VAFS - Venture Academy Family of Schools	9010	3820	$0.00	$7,500.00	$7,500.00	$7,500.00	$0.00	5
168	Raymus Foundation Grant: Empowering Foster and Homeless Youth through Enrichment, Education and Community Engagement	9010	3942	$0.00	$5,400.00	$5,400.00	$5,400.00	$0.00	5
169	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
170	HSA - Human Services Agency - Food Service Program	9010	4201	$0.00	$559,417.00	$559,417.00	$559,417.00	$0.00	5
171	CTE - Career Technical Education - Expansion	9010	4212	$260,597.68	$36,729.00	$297,326.68	$60,730.00	$236,596.68	5
172	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
173	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
174	CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	$0.00	$84,636.00	$84,636.00	$84,636.00	$0.00	5
175	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
176	WE WILL! Apprenticeships Reaching Career Horizons (ARCH)	9010	4219	$0.00	$127,551.00	$127,551.00	$127,551.00	$0.00	5

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177	WE WILL! Healthcare and Education Workbase Learning Continuum	9010	4220	$0.00	$113,911.00	$113,911.00	$113,911.00	$0.00	5
178	Go San Joaquin (GoSJ) Partnerships	9010	4221	$25,000.00	$0.00	$25,000.00	$25,000.00	$0.00	5
179	WE WILL! Go San Joaquin (GoSJ)	9010	4222	$0.00	$110,070.00	$110,070.00	$110,070.00	$0.00	5
180	CodeStack	9010	5025	$3,849,122.23	$10,290,984.00	$14,140,106.23	$11,109,893.00	$3,030,213.23	5
181	Code Camp	9010	5056	$0.00	$395,830.00	$395,830.00	$395,830.00	$0.00	5
182	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
183	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	$12.12	$0.00	$12.12	$0.00	$12.12	5
184	Canine Services Consortium	9010	5208	$1,729.73	$8,500.00	$10,229.73	$8,500.00	$1,729.73	5
185	Granger YouthBuild Global	9010	5273	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	5
186	Youth Workforce Program Services	9010	5275	$0.00	$1,758.00	$1,758.00	$1,758.00	$0.00	5
187	Miscellaneous Recycling Revenues	9010	5287	$254,764.33	$100,000.00	$354,764.33	$109,950.00	$244,814.33	5

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188	Classified School Employee Teacher Credentialing Program	9010	5318	$16,795.58	$71,981.00	$88,776.58	$71,981.00	$16,795.58	5
189	Threat Assessment	9010	5723	$3,685.16	$23,000.00	$26,685.16	$23,000.00	$3,685.16	5
190	Assessment Administration	9010	6069	$244,438.31	$0.00	$244,438.31	$36,017.00	$208,421.31	5
191	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
192	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
193	Bilingual Teacher Professional Development Program (BTPDP)	9010	6124	$0.00	$80,000.00	$80,000.00	$80,000.00	$0.00	5
194	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
195	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
196	Community Grant Program Golden1	9010	6232	$0.00	$43,000.00	$43,000.00	$43,000.00	$0.00	5
197	GVCC - Greater Valley Conservation Corps Mental Health Wellness	9010	6233	$0.00	$12,000.00	$12,000.00	$12,000.00	$0.00	5
198	CalVols Round III 2026	9010	6235	$0.00	$495,000.00	$495,000.00	$495,000.00	$0.00	5

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199	Youth Workforce Program CalVolunteers	9010	6237	$0.00	$340,059.00	$340,059.00	$340,059.00	$0.00	5
200	GVCC - Greater Valley Conservation Corps Wellness Program	9010	6239	$0.00	$58,430.00	$58,430.00	$58,430.00	$0.00	5
201	Parks California Career Pathways	9010	6245	$0.00	$104,352.00	$104,352.00	$104,352.00	$0.00	5
202	PGIM - Prudential Global Investment Management	9010	6256	$18,895.16	$9,000.00	$27,895.16	$14,852.00	$13,043.16	5
203	SFPUC - San Francisco Public Utilities Commission	9010	6264	$23,928.33	$220,000.00	$243,928.33	$220,000.00	$23,928.33	5
204	Walter S. Johnson Foundation	9010	6265	$0.00	$76,473.00	$76,473.00	$76,473.00	$0.00	5
205	Natural Resources Fee For Services	9010	6268	$1,582,025.67	$1,950,000.00	$3,532,025.67	$2,118,080.00	$1,413,945.67	5
206	MyPath	9010	6274	$500.00	$0.00	$500.00	$0.00	$500.00	5
207	Sonora Fee for Service	9010	6276	$207,171.27	$200,000.00	$407,171.27	$235,948.00	$171,223.27	5
208	YouthBuild Burlington Stores Network Engagement Impact and Innovation	9010	6277	$0.00	$22,821.00	$22,821.00	$22,821.00	$0.00	5
209	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

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210	College and Career	9010	6299	$144,699.46	$0.00	$144,699.46	$318.00	$144,381.46	5
211	GEO Lead	9010	6309	$0.00	$710,000.00	$710,000.00	$710,000.00	$0.00	5
212	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
213	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
214	JUUL/Altria Settlement	9010	6316	$146,350.90	$0.00	$146,350.90	$31,913.00	$114,437.90	5
215	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
216	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
217	Behavioral Health Services - State	9010	6350	$0.00	$46,000.00	$46,000.00	$46,000.00	$0.00	5
218	Contracted Nursing Services	9010	6352	$718,311.01	$185,255.00	$903,566.01	$262,944.00	$640,622.01	5
219	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
220	ELOP - Expanded Learning Opportunities Program Support Services	9010	6360	$1,565,104.19	$1,310,747.00	$2,875,851.19	$702,617.00	$2,173,234.19	5

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221	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
222	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
223	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
224	CCIL - California Coalition for Inclusive Learning	9010	6407	$0.00	$217,741.00	$217,741.00	$217,741.00	$0.00	5
225	Medi-Cal Comprehensive Health	9010	6511	$5,680,507.83	$2,500,000.00	$8,180,507.83	$2,659,831.00	$5,520,676.83	5
226	Student Events	9010	7135	$0.00	$532,313.00	$532,313.00	$532,313.00	$0.00	5
227	CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	$2,452.20	$6,150.00	$8,602.20	$6,478.00	$2,124.20	5
228	Women Together International Conference	9010	7138	$0.00	$60,000.00	$60,000.00	$60,000.00	$0.00	5
229	Art Program Contracted Services	9010	7146	$4,679.71	$327,723.00	$332,402.71	$293,873.00	$38,529.71	5
230	Stockton Art Grant (SAG)	9010	7148	$5,099.95	$5,100.00	$10,199.95	$10,200.00	-$0.05	5
231	Strategic Arts Plan	9010	7149	$4,144.32	$0.00	$4,144.32	$4,144.00	$0.32	5

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232	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	$0.00	$34,500.00	$34,500.00	$34,500.00	$0.00	5
233	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
234	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
235	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
236	DWAS - Dinner With a Scientist	9010	7181	$1,432.32	$5,400.00	$6,832.32	$5,400.00	$1,432.32	5
237	California HQIM LRNG Partners ETW	9010	7191	$0.00	$80,000.00	$80,000.00	$80,000.00	$0.00	5
238	STEM Opportunity Fund	9010	7197	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	5
239	ARTS in Parks	9010	7218	$0.00	$103,500.00	$103,500.00	$103,500.00	$0.00	5
240	Artists in Schools	9010	7248	$507,765.96	$630,684.00	$1,138,449.96	$484,098.00	$654,351.96	5
241	Music Services	9010	7270	$6,087.02	$3,825.00	$9,912.02	$4,386.00	$5,526.02	5
242	Health / Physical Education	9010	7300	$46,713.07	$24,000.00	$70,713.07	$16,162.00	$54,551.07	5

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243	GRASP-IT Extra	9010	7317	$162,513.65	$0.00	$162,513.65	$15,594.00	$146,919.65	5
244	COE - County Office of Education Foundation Administration	9010	7430	$0.00	$2,500.00	$2,500.00	$2,500.00	$0.00	5
245	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
246	COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	$0.00	$8,100.00	$8,100.00	$8,100.00	$0.00	5
247	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
248	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
249	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
250	COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	$0.00	$3,300.00	$3,300.00	$3,300.00	$0.00	5
251	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
252	COE - County Office of Education - Foundation Award Pinnacle	9010	7472	$0.00	$6,200.00	$6,200.00	$6,200.00	$0.00	5
253	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

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254	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
255	COE - County Office of Education - Foundation Award Esports	9010	7477	$0.00	$5,660.00	$5,660.00	$5,660.00	$0.00	5
256	Legal Services	9010	8000	$0.00	$75,000.00	$75,000.00	$75,000.00	$0.00	5
257	AmeriCorps Carryover	9012	6269	$0.00	$206,617.00	$206,617.00	$206,617.00	$0.00	5
258	Behavioral Health Services - Federal	9012	6351	$0.00	$842,130.00	$842,130.00	$842,130.00	$0.00	5
259	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
260	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9012	7151	$0.00	$28,000.00	$28,000.00	$28,000.00	$0.00	5
261	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
262	Redevelopment	9019	5800	$0.00	$441,003.00	$441,003.00	$441,003.00	$0.00	5
	Total by Ending Balance Line			**$39,277,155.94**	**$110,982,502.00**	**$150,259,657.94**	**$117,643,197.00**	**$32,616,460.94**	***5***
263	Budget Stabilization	0000	0002	$47,560,146.00	-$4,200,000.00	$43,360,146.00	$0.00	$43,360,146.00	7
264	Special Education - One-Time Discretionary Funds	0000	1314	$90,340.45	$0.00	$90,340.45	$0.00	$90,340.45	7

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265	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
266	Special Education - Instructional Assistant Recruitment	0000	1804	$40,812.63	$0.00	$40,812.63	$0.00	$40,812.63	7
267	Special Education - Teacher Sign-on Bonus	0000	1806	$0.00	$182,178.00	$182,178.00	$182,178.00	$0.00	7
268	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
269	COSP - County Operated Schools and Programs Fundraising	0000	3007	$1,155.24	$0.00	$1,155.24	$0.00	$1,155.24	7
270	COSP - County Operated Schools and Programs - LCFF Local Control Funding Formula Implementation Materials and Supplies	0000	3527	$271,334.02	$109,527.00	$380,861.02	$245,813.00	$135,048.02	7
271	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
272	Apprenticeship	0000	4205	$4,268,230.66	$13,088,123.00	$17,356,353.66	$12,899,574.00	$4,456,779.66	7
273	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
274	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	$4,374,630.08	$3,766,907.00	$8,141,537.08	$3,679,383.00	$4,462,154.08	7
275	GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	$0.00	$73,866.00	$73,866.00	$73,866.00	$0.00	7

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276	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
277	Classified Employee Teacher of the Year Recognition	0000	5044	$0.00	$16,500.00	$16,500.00	$16,500.00	$0.00	7
278	GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	$0.00	$38,817.00	$38,817.00	$38,817.00	$0.00	7
279	Transworld Plant Development	0000	5067	$126,604.26	$184,000.00	$310,604.26	$273,765.00	$36,839.26	7
280	WEC - Wentworth Educational Center - Solar Panels	0000	5068	$611,973.90	$23,876.00	$635,849.90	$198,383.00	$437,466.90	7
281	Transition Budget	0000	5080	$0.00	$22,500.00	$22,500.00	$22,500.00	$0.00	7
282	Student Programs & Services Special Needs	0000	5091	$0.00	$90,000.00	$90,000.00	$20,000.00	$70,000.00	7
283	Special Education - Discretionary	0000	5096	$0.00	$270,000.00	$270,000.00	$270,000.00	$0.00	7
284	Copying Services	0000	5110	$898,506.86	$0.00	$898,506.86	-$112,300.00	$1,010,806.86	7
285	Venture Soccer Field	0000	5131	$682,722.80	-$454,885.00	$227,837.80	$227,838.00	-$0.20	7
286	CodeStack Relocation	0000	5134	$24,450,333.20	$0.00	$24,450,333.20	$23,227,486.00	$1,222,847.20	7

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287	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
288	3127 Transworld Property	0000	5142	$900,927.54	$9,000,000.00	$9,900,927.54	$9,000,000.00	$900,927.54	7
289	3127 Transworld Security Deposits	0000	5143	$97,302.07	$0.00	$97,302.07	$60,718.00	$36,584.07	7
290	4590 Qantas Lane Warehouse	0000	5144	$0.00	$3,075,000.00	$3,075,000.00	$3,075,000.00	$0.00	7
291	Nelson Center Facilities - Building Expenses	0000	5150	$315,554.98	$1,500,000.00	$1,815,554.98	$818,906.00	$996,648.98	7
292	Lycoming Building Expenses	0000	5154	$0.00	$100,103.00	$100,103.00	$100,103.00	$0.00	7
293	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	$634,674.50	$0.00	$634,674.50	$0.00	$634,674.50	7
294	Pre K Building	0000	5162	$0.00	$1,754,430.00	$1,754,430.00	$1,300,000.00	$454,430.00	7
295	Sky Mountain Improvements	0000	5165	$5,995,050.00	$0.00	$5,995,050.00	$5,000,000.00	$995,050.00	7
296	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
297	Sky Mountain Enhancement	0000	5173	$0.00	$181,220.00	$181,220.00	$181,220.00	$0.00	7

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
298	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
299	Miscellaneous Building Expenses	0000	5186	$6,009,485.38	-$5,599,545.00	$409,940.38	$0.00	$409,940.38	7
300	Federal Building - Court/Community Schools	0000	5193	$0.00	$593,051.00	$593,051.00	$593,051.00	$0.00	7
301	Mandated Costs	0000	5206	$3,960,842.10	$318,816.00	$4,279,658.10	$0.00	$4,279,658.10	7
302	Business Special Needs	0000	5207	$0.00	$90,000.00	$90,000.00	$21,559.00	$68,441.00	7
303	Unemployment	0000	5210	$0.00	$50,000.00	$50,000.00	$50,000.00	$0.00	7
304	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	7
305	CSESAP - Classified School Employee Summer Assistance Program	0000	5212	$0.00	$26,805.00	$26,805.00	$26,805.00	$0.00	7
306	Information Technology - Core Support	0000	5216	$0.00	$1,395,423.00	$1,395,423.00	$1,395,423.00	$0.00	7
307	Information Technology - Communications/Security	0000	5217	$0.00	$1,049,349.00	$1,049,349.00	$1,049,349.00	$0.00	7
308	Information Technology - Administration	0000	5218	$0.00	$437,753.00	$437,753.00	$437,753.00	$0.00	7

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309	Information Technology - Administration/Hardware	0000	5220	$585.44	$173,973.00	$174,558.44	$173,973.00	$585.44	7
310	Information Technology - Administration/Technical	0000	5225	$55,530.66	$116,873.00	$172,403.66	$141,873.00	$30,530.66	7
311	Information Technology - Administration/User Support	0000	5230	$0.00	$513,799.00	$513,799.00	$513,799.00	$0.00	7
312	ACSA - Association of California School Administrators Personnel Academy	0000	5302	$0.00	$500.00	$500.00	$500.00	$0.00	7
313	Vehicle Maintenance	0000	5702	$924,957.82	$0.00	$924,957.82	$545,921.00	$379,036.82	7
314	Safety Conference	0000	5715	$0.00	$15,000.00	$15,000.00	$15,000.00	$0.00	7
315	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
316	SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	$0.00	$245,000.00	$245,000.00	$79,209.00	$165,791.00	7
317	FCCU2 Foundation Donation	0000	6002	$10,000.00	$0.00	$10,000.00	$0.00	$10,000.00	7
318	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
319	e-Sports	0000	6054	$0.00	$35,981.00	$35,981.00	$35,981.00	$0.00	7

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320	Professional Learning & Support Special Needs	0000	6060	$0.00	$79,019.00	$79,019.00	$79,019.00	$0.00	7
321	State Seal of Biliteracy	0000	6126	$0.00	$28,224.00	$28,224.00	$28,224.00	$0.00	7
322	Science Conference	0000	6144	$38,182.83	$2,500.00	$40,682.83	$2,500.00	$38,182.83	7
323	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	$29,334.40	$2,005.00	$31,339.40	$5,467.00	$25,872.40	7
324	Education Services - Main	0000	6800	$0.00	$71,357.00	$71,357.00	$71,357.00	$0.00	7
325	Education Services - Science	0000	6810	$0.00	$1,062,320.00	$1,062,320.00	$1,062,320.00	$0.00	7
326	Education Services - State/Federal Programs	0000	6820	$0.00	$62,293.00	$62,293.00	$62,293.00	$0.00	7
327	Education Services - School Support	0000	6825	$590,631.08	$72,000.00	$662,631.08	$51,266.00	$611,365.08	7
328	Education Services - Mathematics	0000	6845	$0.00	$1,248,961.00	$1,248,961.00	$1,248,961.00	$0.00	7
329	Education Services - Multilingual	0000	6850	$0.00	$1,833,706.00	$1,833,706.00	$1,833,706.00	$0.00	7
330	Education Services - College and Career Readiness	0000	6866	$0.00	$37,735.00	$37,735.00	$37,735.00	$0.00	7

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331	Fab Lab	0000	7109	$0.00	$799,188.00	$799,188.00	$799,188.00	$0.00	7
332	Star Lab	0000	7110	$49,149.50	$20,000.00	$69,149.50	$1,823.00	$67,326.50	7
333	California State Elementary Spelling Bee	0000	7142	$45,484.05	$19,950.00	$65,434.05	$19,950.00	$45,484.05	7
334	Color the Summer Art Camp	0000	7143	$7,017.25	$46,024.00	$53,041.25	$46,024.00	$7,017.25	7
335	Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	$0.00	$411,040.00	$411,040.00	$411,040.00	$0.00	7
336	Sky Mountain Camp	0000	7204	$1,379,653.39	$2,344,804.00	$3,724,457.39	$3,486,504.00	$237,953.39	7
337	Math Olympiad	0000	7214	$5,494.78	$9,375.00	$14,869.78	$9,375.00	$5,494.78	7
338	Emergency Preparedness	0000	7350	$0.00	$28,546.00	$28,546.00	$28,546.00	$0.00	7
339	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
340	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
341	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	$1,421.75	$0.00	$1,421.75	$0.00	$1,421.75	7

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342	Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	$610,993.42	$0.00	$610,993.42	$262,847.00	$348,146.42	7
343	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
344	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	$0.00	$225,318.00	$225,318.00	$225,318.00	$0.00	7
345	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
346	Court/Camps - Instructional Program	0240	3010	$0.00	$876,453.00	$876,453.00	-$93,199.00	$969,652.00	7D
347	Community Schools - Instructional Program	0240	3020	$3,276,089.18	$18,430,308.00	$21,706,397.18	$12,276,224.00	$9,430,173.18	7C
348	Community Schools - CTE - Career Technical Education	0240	3021	$0.00	$0.00	$0.00	$285,803.00	-$285,803.00	7C
349	COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	$0.00	$133,350.00	$133,350.00	$0.00	$133,350.00	7C
350	Community Schools - one.Resource	0240	3110	$0.00	$0.00	$0.00	$139,390.00	-$139,390.00	7C
351	Community Schools - Probation Services	0240	3190	$0.00	$619,600.00	$619,600.00	$1,314,809.00	-$695,209.00	7C
352	Community Schools - Instructional Administration	0240	3600	$0.00	$0.00	$0.00	$191,993.00	-$191,993.00	7C

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353	Court/Camps - Instructional Administration	0240	3600	$0.00	$0.00	$0.00	$48,818.00	-$48,818.00	7D
354	Community Schools - School Administration	0240	3610	$0.00	$0.00	$0.00	$2,471,789.00	-$2,471,789.00	7C
355	Court/Camps - School Administration	0240	3610	$0.00	$0.00	$0.00	$450,659.00	-$450,659.00	7D
356	Community Schools - Student Services Building	0240	3650	$0.00	$0.00	$0.00	$205,057.00	-$205,057.00	7C
357	Court/Camps - Student Services Building	0240	3650	$0.00	$0.00	$0.00	$45,013.00	-$45,013.00	7D
358	Community Schools - Deferred Maintenance	0240	3710	$0.00	-$192,044.00	-$192,044.00	$0.00	-$192,044.00	7C
359	Community Schools - Human Resources Department	0240	3920	$0.00	$0.00	$0.00	$14,098.00	-$14,098.00	7C
360	Court/Camps - Human Resources Department	0240	3920	$0.00	$0.00	$0.00	$5,288.00	-$5,288.00	7D
361	Community Schools - Student Services Department	0240	3922	$0.00	$0.00	$0.00	$1,285,881.00	-$1,285,881.00	7C
362	Court/Camps - Student Services Department	0240	3922	$0.00	$0.00	$0.00	$147,249.00	-$147,249.00	7D
363	Community Schools - Technology Department	0240	3923	$0.00	$0.00	$0.00	$457,347.00	-$457,347.00	7C

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364	Court/Camps - Technology Department	0240	3923	$0.00	$0.00	$0.00	$272,625.00	-$272,625.00	7D
365	Community - CTE - Career Technical Education Administration	0240	3926	$0.00	$0.00	$0.00	$496,738.00	-$496,738.00	7B
366	Community Discovery Youth ChalleNGe - National Guard	0240	3927	$0.00	$0.00	$0.00	$2,052,847.00	-$2,052,847.00	7C
367	Community - CTE - Career Technical Education Culinary Arts	0240	4017	$0.00	$35,000.00	$35,000.00	$146,963.00	-$111,963.00	7B
368	PAR - Peer Assistance Review - Administration	0271	5004	$8,975.22	$0.00	$8,975.22	$0.00	$8,975.22	7A
369	Williams Case Settlement	0385	7285	$37,893.04	$122,993.00	$160,886.04	$160,886.00	$0.04	7A
370	Special Education - Deferred Maintenance	0620	1711	$1,265,787.08	$253,964.00	$1,519,751.08	$1,512,292.00	$7,459.08	7A
371	Special Education - Deferred Maintenance Technology	0620	1712	$66,408.50	$282,579.00	$348,987.50	$337,385.00	$11,602.50	7A
372	COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	$2,384,397.03	-$608,374.00	$1,776,023.03	$460,626.00	$1,315,397.03	7A
373	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
374	General Fund - Deferred Maintenance	0620	5711	$6,673,343.20	-$617,038.00	$6,056,305.20	$1,131,532.00	$4,924,773.20	7A

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375	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
376	Special Education - Transportation	0724	1650	$0.00	$10,079,976.00	$10,079,976.00	$10,079,976.00	$0.00	7
	Total by Ending Balance Line			**$138,988,981.83**	**$80,422,034.00**	**$219,411,015.83**	**$129,713,984.00**	**$89,697,031.83**	***7***
377	COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	$163,947.57	$91,311.00	$255,258.57	$110,618.00	$144,640.57	8
	Total by Ending Balance Line			**$163,947.57**	**$91,311.00**	**$255,258.57**	**$110,618.00**	**$144,640.57**	***8***
378	Special Education - Lottery Unrestricted	1100	1025	$363,582.19	$79,357.00	$442,939.19	$83,646.00	$359,293.19	9
	Total by Ending Balance Line			**$363,582.19**	**$79,357.00**	**$442,939.19**	**$83,646.00**	**$359,293.19**	***9***
379	ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs	1100	4025	$44,826.52	$0.00	$44,826.52	$6,222.00	$38,604.52	10
380	Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	$58,415.19	$2,691.00	$61,106.19	$0.00	$61,106.19	10
	Total by Ending Balance Line			**$103,241.71**	**$2,691.00**	**$105,932.71**	**$6,222.00**	**$99,710.71**	***10***
381	Lottery Unrestricted - Technology Support	1100	5005	$200,172.68	$173,357.00	$373,529.68	$175,483.00	$198,046.68	11
	Total by Ending Balance Line			**$200,172.68**	**$173,357.00**	**$373,529.68**	**$175,483.00**	**$198,046.68**	***11***
382	Revolving Cash	0000	0000	$30,000.00	$0.00	$30,000.00	$0.00	$30,000.00	12

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	Total by Ending Balance Line			**$30,000.00**	**$0.00**	**$30,000.00**	**$0.00**	**$30,000.00**	***12***
383	Economic Uncertainties	0000	0000	$4,605,561.00	$2,109,109.00	$6,714,670.00	$0.00	$6,714,670.00	13
	Total by Ending Balance Line			**$4,605,561.00**	**$2,109,109.00**	**$6,714,670.00**	**$0.00**	**$6,714,670.00**	***13***
384	Revolving Cash	0000	0000	-$30,000.00	$0.00	-$30,000.00	$0.00	-$30,000.00	14
385	LCFF - Local Control Funding Formula	0000	0000	$0.00	$25,226,602.00	$25,226,602.00	$0.00	$25,226,602.00	14
386	Economic Uncertainties	0000	0000	-$4,605,561.00	-$2,109,109.00	-$6,714,670.00	$0.00	-$6,714,670.00	14
387	Salaries and Benefits GF - General Fund Unrestricted	0000	5000	$0.00	$19,315,978.00	$19,315,978.00	$19,315,978.00	$0.00	14
388	Miscellaneous Revenue	0000	5001	$29,417,262.78	-$44,119,807.00	-$14,702,544.22	$1,503,500.00	-$16,206,044.22	14
389	Miscellaneous Revenue - Charter Fees	0000	5002	$0.00	$6,821,830.00	$6,821,830.00	$0.00	$6,821,830.00	14
390	California School Employees Association- (CSEA) Juneteenth Retro	0000	5006	$0.00	$7,087.00	$7,087.00	$7,087.00	$0.00	14
391	Legal California School Boards Association (CSBA) Services	0000	5007	$0.00	$7,677.00	$7,677.00	$7,677.00	$0.00	14
392	Superintendent and Board	0000	5010	$0.00	$345,751.00	$345,751.00	$345,751.00	$0.00	14

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393	Unbound Fiscal Oversight	0000	5033	$0.00	$10,191.00	$10,191.00	$0.00	$10,191.00	14
394	TEAM Fiscal Oversight	0000	5034	$0.00	$69,914.00	$69,914.00	$0.00	$69,914.00	14
395	School District Organization	0000	5040	$0.00	$22,500.00	$22,500.00	$22,500.00	$0.00	14
396	DSSD - Direct Service School Districts - Services	0000	5041	$0.00	$500.00	$500.00	$500.00	$0.00	14
397	Tuition Reimbursement Program	0000	5042	$0.00	$1,800.00	$1,800.00	$1,800.00	$0.00	14
398	Leadership Training	0000	5059	$0.00	$810,121.00	$810,121.00	$810,121.00	$0.00	14
399	Research and Grant Development	0000	5060	$0.00	$432,182.00	$432,182.00	$432,182.00	$0.00	14
400	Early Literacy Community of Practice	0000	5061	$0.00	$400,000.00	$400,000.00	$400,000.00	$0.00	14
401	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
402	Administrative Services	0000	5071	$0.00	$266,986.00	$266,986.00	$266,986.00	$0.00	14
403	Equity Training	0000	5093	$0.00	$759,056.00	$759,056.00	$759,056.00	$0.00	14

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404	Student Administrative Support Services	0000	5095	$0.00	$220,594.00	$220,594.00	$220,594.00	$0.00	14
405	Georgetown Operations Budget	0000	5132	$0.00	$142,830.00	$142,830.00	$0.00	$142,830.00	14
406	Fremont Street Operations	0000	5133	$0.00	$134,312.00	$134,312.00	$0.00	$134,312.00	14
407	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
408	3127 Transworld Operations Budget	0000	5148	$0.00	$1,735,852.00	$1,735,852.00	$1,089,040.00	$646,812.00	14
409	Nelson Center Facilities - Operations Budget	0000	5152	$0.00	$780,832.00	$780,832.00	$780,832.00	$0.00	14
410	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	$0.00	$679,397.00	$679,397.00	$679,397.00	$0.00	14
411	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	$0.00	$698,404.00	$698,404.00	$0.00	$698,404.00	14
412	Excel Operations Expenses	0000	5184	$0.00	$729,096.00	$729,096.00	$16,200.00	$712,896.00	14
413	CTEC - Career and Technical Education Center Operations Budget	0000	5185	$0.00	$589,922.00	$589,922.00	$589,922.00	$0.00	14
414	Venture II - Operations Budget	0000	5191	$0.00	$546,880.00	$546,880.00	$23,000.00	$523,880.00	14

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
415	Federal Building - Court/Community Schools	0000	5196	-$317,657.48	$0.00	-$317,657.48	$0.00	-$317,657.48	14
416	Business Services	0000	5200	$0.00	$1,014,486.00	$1,014,486.00	$1,014,486.00	$0.00	14
417	Indirect	0000	5201	$0.00	$0.00	$0.00	-$18,673,090.00	$18,673,090.00	14
418	Legal - COE - County Office of Education	0000	5203	$0.00	$450,000.00	$450,000.00	$450,000.00	$0.00	14
419	Technology/Administration Budget	0000	5205	$0.00	$3,863,840.00	$3,863,840.00	$3,863,840.00	$0.00	14
420	Personnel External Services	0000	5300	$0.00	$425,667.00	$425,667.00	$425,667.00	$0.00	14
421	Credentialing Services	0000	5310	$0.00	$32,736.00	$32,736.00	$32,736.00	$0.00	14
422	Fingerprinting	0000	5315	$0.00	$128,380.00	$128,380.00	$128,380.00	$0.00	14
423	Recruitment and Retention	0000	5317	$0.00	$267,226.00	$267,226.00	$267,226.00	$0.00	14
424	Teacher Recruitment	0000	5321	$0.00	$56,335.00	$56,335.00	$56,335.00	$0.00	14
425	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

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426	DEIA - Diversity, Equity, Inclusion and Access	0000	5401	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
427	Strategic Plan - Instructional Leadership	0000	5402	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
428	Strategic Plan - Workforce Development	0000	5403	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
429	Strategic Plan - Employee Engagement	0000	5404	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
430	Strategic Plan - Exemplary Support and Services	0000	5405	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
431	Maintenance and Operations	0000	5700	$0.00	$1,400,110.00	$1,400,110.00	$1,400,110.00	$0.00	14
432	Routine Maintenance and Repair Requirement	0000	5701	$0.00	-$4,485,619.00	-$4,485,619.00	-$4,485,619.00	$0.00	14
433	Postage	0000	5704	$0.00	$20,000.00	$20,000.00	$20,000.00	$0.00	14
434	Property and Liability Losses	0000	5705	$0.00	$74,500.00	$74,500.00	$74,500.00	$0.00	14
435	Deferred Maintenance	0000	5710	$0.00	-$600,137.00	-$600,137.00	$0.00	-$600,137.00	14
436	AED - Automatic External Defibrillators	0000	5719	$0.00	$6,500.00	$6,500.00	$6,500.00	$0.00	14

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437	Risk Management	0000	5720	$0.00	$71,065.00	$71,065.00	$71,065.00	$0.00	14
438	Workers' Compensation	0000	5721	$0.00	$7,700.00	$7,700.00	$7,700.00	$0.00	14
439	Curriculum Services	0000	6050	$0.00	$46,956.00	$46,956.00	$46,956.00	$0.00	14
440	Early Childhood	0000	6220	$0.00	$24,254.00	$24,254.00	$24,254.00	$0.00	14
441	Human Trafficking Youth Prevention Education (HTYPE)	0000	6361	$0.00	$262,119.00	$262,119.00	$262,119.00	$0.00	14
442	Academic Decathlon	0000	7120	$0.00	$32,008.00	$32,008.00	$32,008.00	$0.00	14
443	Spelling Bee	0000	7140	$0.00	$2,753.00	$2,753.00	$2,753.00	$0.00	14
444	Administration Student Events Projects	0000	7141	$0.00	$2,900.00	$2,900.00	$2,900.00	$0.00	14
445	Science Fair	0000	7200	$0.00	$7,368.00	$7,368.00	$7,368.00	$0.00	14
446	Science Olympiad	0000	7210	$0.00	$32,296.00	$32,296.00	$32,296.00	$0.00	14
447	Countywide Music Coordination	0000	7260	$0.00	$145,180.00	$145,180.00	$145,180.00	$0.00	14

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448	Mock Trial	0000	7400	$0.00	$31,664.00	$31,664.00	$31,664.00	$0.00	14
449	Public Information Officer	0000	7610	$0.00	$1,031,917.00	$1,031,917.00	$1,031,917.00	$0.00	14
450	San Joaquin State of Education Event	0000	7614	$0.00	$65,700.00	$65,700.00	$65,700.00	$0.00	14
451	Governmental Relations, Charter Schools, and Community Partnerships	0000	7615	$0.00	$50,000.00	$50,000.00	$50,000.00	$0.00	14
452	Early Education Support Division- EESD Unfunded	0000	7798	$0.00	$75,000.00	$75,000.00	$75,000.00	$0.00	14
	Total by Ending Balance Line			**$24,464,044.30**	**$20,189,924.00**	**$44,653,968.30**	**$14,861,716.00**	**$29,792,252.30**	*14*
	Total by Fund			**$231,940,738.34**	**$286,868,007.00**	**$518,808,745.34**	**$335,708,934.00**	**$183,099,811.34**	
453	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
454	Economic Uncertainties - Fund 02	9010	0000	$0.00	-$56,010.00	-$56,010.00	$0.00	-$56,010.00	20
455	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
456	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
457	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

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458	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
459	TCSJ - Teachers College of San Joaquin - Fund 02	9010	6006	$4,847,522.94	$9,723,831.00	$14,571,353.94	$10,642,645.00	$3,928,708.94	20
	Total by Ending Balance Line			**$4,850,250.87**	**$12,151,928.00**	**$17,002,178.87**	**$13,126,752.00**	**$3,875,426.87**	***20***
460	Economic Uncertainties - Fund 02	0000	0000	$208,192.00	$56,010.00	$264,202.00	$0.00	$264,202.00	21A
461	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
	Total by Ending Balance Line			**$208,192.00**	**$139,338.00**	**$347,530.00**	**$83,328.00**	**$264,202.00**	***21***
	Total by Fund			**$5,058,442.87**	**$12,291,266.00**	**$17,349,708.87**	**$13,210,080.00**	**$4,139,628.87**	
462	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
463	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	$7,920,152.86	$23,339,926.00	$31,260,078.86	$25,816,262.00	$5,443,816.86	26
464	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
465	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
466	VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09	0000	3804	$0.00	$251,400.00	$251,400.00	$251,400.00	$0.00	26

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467	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
468	one.Charter - Fund 09	0000	8100	$5,986,186.51	$18,621,372.00	$24,607,558.51	$22,398,533.00	$2,209,025.51	26
469	one.Charter - Type C - Fund 09	0240	8100	$0.00	$3,619,533.00	$3,619,533.00	$3,619,533.00	$0.00	26
470	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	$490,293.02	$348,444.00	$838,737.02	$380,124.00	$458,613.02	26
471	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	$561,416.47	$290,455.00	$851,871.47	$328,563.00	$523,308.47	26
472	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	$0.00	$4,655,584.00	$4,655,584.00	$4,655,584.00	$0.00	26
473	one.Charter - Education Protection Account - Fund 09	1400	8100	$0.00	$3,523,978.00	$3,523,978.00	$3,523,978.00	$0.00	26
474	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	$0.00	$462,580.00	$462,580.00	$462,580.00	$0.00	26
475	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
476	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
477	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

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478	one.Charter Student Support and Professional Development Discreationary Block Grant (SSPDBG) - Fund 09	6019	8136	$0.00	$467,850.00	$467,850.00	$467,850.00	$0.00	26
479	VAFS - Venture Academy Family of Schools - Universal Pre-Kindergarten Planning & Implementation Grant (UPK Grant) - Fund 09	6053	3887	$0.00	$32,578.00	$32,578.00	$32,578.00	$0.00	26
480	one.Charter Literacy Coaches and Reading Specialist - Fund 09	6211	8133	$447,757.35	$0.00	$447,757.35	$338,635.00	$109,122.35	26
481	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
482	VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09	6300	3847	$262,518.87	$139,548.00	$402,066.87	$402,067.00	-$0.13	26
483	one.Charter - Lottery Restricted - Fund 09	6300	8106	$346,432.90	$116,438.00	$462,870.90	$141,059.00	$321,811.90	26
484	VAFS - Venture Academy Family of Schools Career Technical Education Inventive Grant (CTEIG) - Fund 09	6387	3886	$0.00	$439,829.00	$439,829.00	$439,829.00	$0.00	26
485	VAFS - Venture Academy Family of Schools Mental Health Services - Fund 09	6546	3816	$130,486.39	$154,503.00	$284,989.39	$284,989.00	$0.39	26
486	one.Charter - Mental Health Related Services - Fund 09	6546	8135	$106,756.66	$128,724.00	$235,480.66	$83,469.00	$152,011.66	26
487	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
488	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

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489	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
490	one.Charter Prop 28 Arts and Music in Schools - Fund 09	6770	8189	$201,996.38	$264,624.00	$466,620.38	$272,397.00	$194,223.38	26
491	VAFS - Venture Academy Family of Schools Middle College Early College Grant (MCEC) - Fund 09	7339	3890	$0.00	$250,000.00	$250,000.00	$250,000.00	$0.00	26
492	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
493	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
494	VAFS- Venture Academy Family of Schools Learning Recovery Emergency Block Grant - Fund 09	7435	3882	$0.00	$130,515.00	$130,515.00	$0.00	$130,515.00	26
495	one.Charter Learning Recovery Emergency Block Grant - Fund 09	7435	8132	$1,132,046.47	$0.00	$1,132,046.47	$322,472.00	$809,574.47	26
496	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
497	VAFS - Venture Academy Family of Schools - Literacy Screening Professional Development - Fund 09	7810	3806	$2,858.00	$4,794.00	$7,652.00	$7,652.00	$0.00	26
498	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
499	one.Charter - Ethnic Studies - Fund 09	7810	8130	$14,295.65	$0.00	$14,295.65	$14,296.00	-$0.35	26

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500	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
501	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
	Total by Ending Balance Line			**$19,284,150.95**	**$60,249,344.00**	**$79,533,494.95**	**$69,739,236.00**	**$9,794,258.95**	*26*
	Total by Fund			**$19,284,150.95**	**$60,249,344.00**	**$79,533,494.95**	**$69,739,236.00**	**$9,794,258.95**	
502	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
503	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
504	Special Education - Pass Thru - Fund 10	6500	1000	$0.00	$61,801,866.00	$61,801,866.00	$61,801,866.00	$0.00	27
505	Special Education - Personnel Development Pass Thru - Fund 10	6500	2110	$0.00	$24,534.00	$24,534.00	$24,534.00	$0.00	27
	Total by Ending Balance Line			**$0.00**	**$77,117,039.00**	**$77,117,039.00**	**$77,117,039.00**	**$0.00**	*27*
	Total by Fund			**$0.00**	**$77,117,039.00**	**$77,117,039.00**	**$77,117,039.00**	**$0.00**	
506	Adults in Corrections - Fund 11	6015	3011	$0.00	$732,917.00	$732,917.00	$732,917.00	$0.00	28
507	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

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508	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
	Total by Ending Balance Line			**$15,778.14**	**$822,303.00**	**$838,081.14**	**$822,303.00**	**$15,778.14**	***28***
	Total by Fund			**$15,778.14**	**$822,303.00**	**$838,081.14**	**$822,303.00**	**$15,778.14**	
509	MAA - Medi-Cal Administrative Agency - Fund 12	0000	7907	$49,588.96	$0.00	$49,588.96	$0.00	$49,588.96	29
510	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
511	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
512	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
513	CLPC - Child Care and Development Local Planning Grant - Fund 12	5055	6210	$0.00	$120,862.00	$120,862.00	$120,862.00	$0.00	29
514	Child Development CRRSA - Covid Response and Relief Supplemental Appropriation Act Stipend - Fund 12	5058	7732	$54,961.46	$0.00	$54,961.46	$0.00	$54,961.46	29
515	ARPA - American Recovery Plan Act Stipend - Fund 12	5058	7733	$32,108.00	$0.00	$32,108.00	$0.00	$32,108.00	29
516	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
517	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

ENDING BALANCE ANALYSIS DETAIL
2025-2026 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
518	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
519	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
520	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
521	Head Start Startup Even Years - Fund 12	5210	6961	$0.00	$464,964.00	$464,964.00	$464,964.00	$0.00	29
522	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
523	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
524	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
525	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
526	CBCAP - Community Based Child Abuse/Prevention - Fund 12	5810	6227	$0.00	$64,768.00	$64,768.00	$64,768.00	$0.00	29
527	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
528	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

ENDING BALANCE ANALYSIS DETAIL
2025-2026 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
529	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
530	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
531	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
532	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
533	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
534	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
535	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
536	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
537	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
538	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
539	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

ENDING BALANCE ANALYSIS DETAIL
2025-2026 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
540	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
541	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
542	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
543	Proposition 28 - Arts and Music in Schools - Fund 12	6770	7789	$205,848.17	$151,540.00	$357,388.17	$217,278.00	$140,110.17	29
544	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
545	CAPIT - Child Abuse Prevention, Intervention and Treatment - Fund 12	7810	6250	$0.00	$223,496.00	$223,496.00	$223,496.00	$0.00	29
546	County Child Trust AB 2994 - Fund 12	7810	6260	$0.00	$130,597.00	$130,597.00	$130,597.00	$0.00	29
547	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
548	LPC - Local Planning Commission -Training Modules Project - Fund 12	9010	6214	$0.00	$236.00	$236.00	$236.00	$0.00	29
549	Early Childhood - Fund 12	9010	6220	$0.00	$24,254.00	$24,254.00	$24,254.00	$0.00	29
550	Early Childhood Education -Special Events - Fund 12	9010	6222	$42,743.26	$0.00	$42,743.26	$0.00	$42,743.26	29

ENDING BALANCE ANALYSIS DETAIL
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
551	Kidsplate Children's Commission - Fund 12	9010	6226	$87,082.17	$40,485.00	$127,567.17	$50,843.00	$76,724.17	29
552	Early Education Training Events - Fund 12	9010	6229	$3,604.39	$23,106.00	$26,710.39	$23,106.00	$3,604.39	29
553	Children in Need - Fund 12	9010	6240	$0.00	$61,886.00	$61,886.00	$61,886.00	$0.00	29
554	SJCCFC - San Joaquin County Children and Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	$0.00	$158,980.00	$158,980.00	$158,980.00	$0.00	29
555	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
556	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
557	Child Abuse Prevention (CAP) Month - Mini Grant - Fund 12	9012	6223	$0.00	$9,998.00	$9,998.00	$9,998.00	$0.00	29
558	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
559	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
560	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	$0.00	$177,300.00	$177,300.00	$177,300.00	$0.00	29
561	CPIN - California Preschool Instructional Network Count, Play Explore - Fund 12	9012	7619	$0.00	$111,961.00	$111,961.00	$111,961.00	$0.00	29

ENDING BALANCE ANALYSIS DETAIL
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/25	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/26	Ending Balance Line #
562	Child Care - Fund 12	9012	7799	$1,032,029.27	$320,296.00	$1,352,325.27	$388,502.00	$963,823.27	29
	Total by Ending Balance Line			**$6,238,575.66**	**$75,472,786.00**	**$81,711,361.66**	**$76,081,200.00**	**$5,630,161.66**	***29***
	Total by Fund			**$6,238,575.66**	**$75,472,786.00**	**$81,711,361.66**	**$76,081,200.00**	**$5,630,161.66**	
563	McFall Elementary Modification - Fund 35	7786	5970	$560,749.29	$22,196.00	$582,945.29	$314,516.00	$268,429.29	30
564	McFall Elementary New Construction - Fund 35	7786	5971	$881,812.93	$38,622.00	$920,434.93	$481,979.00	$438,455.93	30
	Total by Ending Balance Line			**$1,442,562.22**	**$60,818.00**	**$1,503,380.22**	**$796,495.00**	**$706,885.22**	***30***
	Total by Fund			**$1,442,562.22**	**$60,818.00**	**$1,503,380.22**	**$796,495.00**	**$706,885.22**	
565	Special Insurance Fund - Fund 67	0000	5016	$64,947.30	$0.00	$64,947.30	$0.00	$64,947.30	31
566	Special Insurance Property and Liability - Fund 67	9010	5000	$743,115.16	$18,836.00	$761,951.16	$0.00	$761,951.16	31
567	Special Insurance Fund - Fund 67	9011	0000	$0.00	$1,500,000.00	$1,500,000.00	$1,500,000.00	$0.00	31
568	Special Insurance Fund - Fund 67	9011	5016	$5,664,161.45	$3,195,231.00	$8,859,392.45	$1,412,187.00	$7,447,205.45	31
	Total by Ending Balance Line			**$6,472,223.91**	**$4,714,067.00**	**$11,186,290.91**	**$2,912,187.00**	**$8,274,103.91**	***31***
	Total by Fund			**$6,472,223.91**	**$4,714,067.00**	**$11,186,290.91**	**$2,912,187.00**	**$8,274,103.91**	

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2025-2026 SECOND INTERIM FINANCIAL REPORT

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569	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
	Total by Ending Balance Line			**$16,539,926.96**	**$1,500,000.00**	**$18,039,926.96**	**$0.00**	**$18,039,926.96**	*32*
	Total by Fund			**$16,539,926.96**	**$1,500,000.00**	**$18,039,926.96**	**$0.00**	**$18,039,926.96**	
	Grand Total All Funds			**$286,992,399.05**	**$519,095,630.00**	**$806,088,029.05**	**$576,387,474.00**	**$229,700,555.05**	

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
3127 Transworld Operations Budget	0000	5148	($485,957.00)	$0.00
3127 Transworld Security Deposits	0000	5143	$0.00	$60,718.00
4590 Qantas Lane Warehouse	0000	5144	$3,075,000.00	$3,075,000.00
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	($349.00)	$0.00
AmeriCorps	9012	6289	($270,635.00)	($270,635.00)
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	$5,105,728.00
Art Program Contracted Services	9010	7146	$274,673.00	$240,823.00
Artists in Schools	9010	7248	$0.00	$60,525.00
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	$36,017.00
Bilingual Teacher Professional Development Program (BTPDP)	9010	6124	$80,000.00	$80,000.00
Budget Stabilization	0000	0002	($4,200,000.00)	$0.00
Business Services	0000	5200	$2,750.00	$2,750.00
Business Special Needs	0000	5207	$0.00	$100.00
CAI - California Apprenticeship - VETS - Veterans Enhanced Technology Solutions Apprenticeship Program	9010	4214	$170.00	$170.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	($315.00)	($315.00)
California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program	9010	4215	$10,954.00	$10,954.00
California Community Schools Partnership Program CCSPP Coordination Grant 23-25	6333	6406	$0.00	$7,459.00
California Community Schools Partnership Program CCSPP Coordination 2025	6333	6412	$450,000.00	$0.00
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
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
CalVols Round III 2026	9010	6235	$495,000.00	$495,000.00
CCIL - California Coalition for Inclusive Learning	9010	6407	$217,741.00	$217,741.00
Children and Youth Behavioral Health Initiative Fee Schedule Program (CYBHI) - COSP - County Operated Schools and Programs	9010	3490	$44,709.00	$44,709.00
Children and Youth Behavioral Health Initiative Fee Schedule Program (CYBHI) - VAFS - Venture Academy Family of Schools	9010	3820	$7,500.00	$7,500.00
Children and Youth Behavorial Health Initiative (CYBHI)	9010	3486	$62,500.00	$62,500.00
CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	$0.00	$328.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	($115,484.00)	($115,484.00)
CodeStack	9010	5025	$3,358.00	($274,795.00)
CodeStack Relocation	0000	5134	$0.00	$3,200,713.00
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 Academic Decathlon	9010	7432	$8,100.00	$8,100.00
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	$6,200.00	$6,200.00
COE - County Office of Education - Foundation Award Youth Artist Showcase Competition	9010	7476	$4,250.00	$4,250.00
COE - County Office of Education - Foundation Award 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 Performing Arts and Honor Concerts	9010	7465	$3,300.00	$3,300.00
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

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Community - CTE - Career Technical Education Administration	0240	3926	$0.00	$16,994.00
Community - CTE - Career Technical Education Culinary Arts	0240	4017	$0.00	$79,720.00
Community Discovery Youth ChalleNGe - National Guard	0240	3927	$0.00	$30,262.00
Community Grant Program Golden1	9010	6232	$43,000.00	$43,000.00
Community Schools - CTE - Career Technical Education	0240	3021	$0.00	$285,803.00
Community Schools - Human Resources Department	0240	3920	$0.00	$470.00
Community Schools - Instructional Administration	0240	3600	$0.00	$13,677.00
Community Schools - Instructional Program	0240	3020	($831,041.00)	$1,355,603.00
Community Schools - one.Resource	0240	3110	$0.00	$17,884.00
Community Schools - Probation Services	0240	3190	$114,830.00	$247,006.00
Community Schools - School Administration	0240	3610	$0.00	$27,738.00
Community Schools - Student Services Department	0240	3922	$0.00	($598,674.00)
Community Schools - Technology Department	0240	3923	$0.00	$21,652.00
Continuous Improvement and Support	9010	6386	$0.00	$79,952.00
Contracted Nursing Services	9010	6352	($6,000.00)	$44,202.00
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 Mental Health Clinicians	0240	3022	$8,350.00	($57,664.00)
COSP - County Operated Schools and Programs Title I Low Income/Neglected	3010	3351	$2,736.00	$2,736.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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 Child Nutrition Food Service	5310	3690	$113,784.00	$113,784.00
COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	($886,024.00)	$18,975.00
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 Workforce Development Career Hub- AB 109	9010	3485	$26,713.00	$26,713.00
COSP - County Operated Schools and Programs California Apprenticeship Initiative Grant	9010	3498	($265.00)	($265.00)
COSP - County Operated Schools and Programs Ethnic Studies Block Grant	7810	3445	$0.00	$300.00
COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	($19,307.00)	$0.00
COSP - County Operated Schools and Programs McKinney Vento Homeless Assistance Act	5630	3431	($973.00)	($973.00)
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)	$43,480.00
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 Dependancy 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)
COSP - County Operated Schools and Programs - LCFF Local Control Funding Formula Implementation Materials and Supplies	0000	3527	$0.00	$136,286.00
COSP - County Operated Schools and Programs - Title III English Learner Student Program CARS - Consolidated Application and Reporting Systems	4203	3344	$54,944.00	$54,944.00
COSP - County Operated Schools and Programs - Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	$24,524.00	$24,524.00
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

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Countywide Music Coordination	0000	7260	($22,745.00)	($22,745.00)
Court/Camps - Human Resources Department	0240	3920	$0.00	$177.00
Court/Camps - Instructional Administration	0240	3600	$0.00	$2,309.00
Court/Camps - Instructional Program	0240	3010	$4,265.00	($16,824.00)
Court/Camps - School Administration	0240	3610	$0.00	$45,371.00
Court/Camps - Student Services Department	0240	3922	$0.00	($44,778.00)
Court/Camps - Technology Department	0240	3923	$0.00	$18,010.00
Court/Community Schools - Lottery Restricted	6300	3006	($24,037.00)	$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
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
Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	($19,789.00)	($19,789.00)
e-Template Round 2	7810	5027	$148,000.00	$148,000.00
Economic Uncertainties	0000	0000	($588,124.00)	$0.00
Economic Uncertainties	0000	0000	$588,124.00	$0.00
Economic Uncertainties - Fund 02	9010	0000	($48,079.00)	$0.00
Economic Uncertainties - Fund 02	0000	0000	$48,079.00	$0.00
ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	$0.00	($87,524.00)

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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 - Science	0000	6810	($30,718.00)	($30,718.00)
Education Services - State/Federal Programs	0000	6820	$1,976.00	$1,976.00
ELOP - Expanded Learning Opportunities Program Support Services	9010	6360	$580,987.00	($27,143.00)
Equity Multiplier - Community	7399	3018	$0.00	$392,423.00
Equity Multiplier - Court	7399	3019	$0.00	$140,989.00
Equity Training	0000	5093	$20,452.00	$20,452.00
Fab Lab	0000	7109	$99,483.00	$99,483.00
Federal Building - Court/Community Schools	0000	5193	$21,868.00	$21,868.00
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
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	$73,866.00	$73,866.00
General Fund - Deferred Maintenance	0620	5711	($1,384,787.00)	$431,078.00
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

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
GRASP-IT Extra	9010	7317	$0.00	$7,393.00
GVCC - Greater Valley Conservation Corps Mental Health Wellness	9010	6233	$12,000.00	$12,000.00
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	$10,000.00	$2,162.00
Human Trafficking Youth Prevention Education (HTYPE)	0000	6361	$9,003.00	$9,003.00
Indirect	0000	5201	$0.00	($1,958,317.00)
Information Technology - Administration	0000	5218	$5,569.00	$5,569.00
JUUL/Altria Settlement	9010	6316	$0.00	($6,661.00)
LCFF - Local Control Funding Formula	0000	0000	($2,245,401.00)	$0.00
Learning Communities for School Success	7085	3458	($98,760.00)	($98,760.00)
Learning Recovery Emergency Block Grant (LREBG)	7435	3249	$133,846.00	$1,067,805.00
Legal - COE - County Office of Education	0000	5203	$200,000.00	$200,000.00
Legal California School Boards Association (CSBA) Services	0000	5007	$7,677.00	$7,677.00
Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	($202.00)	$0.00
Lottery Unrestricted - Technology Support	1100	5005	($23,800.00)	($21,674.00)
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

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	$159,831.00
MHSSA - Mental Health Student Services Act	7810	6359	$61,298.00	$61,298.00
Migrant Education - Administration	3060	6080	$13,418.00	$25,113.00
Migrant Education - Centralized Services	3060	6082	$0.00	($20,911.00)
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	$3,027.00
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
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	$11,688.00	$2,243.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Migrant Education - Summer School Centralized Services	3061	6082	$0.00	$16,607.00
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 Building Expenses	0000	5186	$455.00	$0.00
Miscellaneous Recycling Revenues	9010	5287	$0.00	$9,950.00
Miscellaneous Revenue	0000	5001	($3,921,641.00)	$0.00
Miscellaneous Revenue - Charter Fees	0000	5002	$751,778.00	$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 Science Advisory	9010	7160	$0.00	$107,887.00
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
MTSS - Multi-tiered System of Support - SUMS - Scaling Up Multitiered System Phase 3	9010	6394	$3,696.00	$3,696.00
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	$168,080.00
NBS -Nature-Based Solutions	7810	6285	$1,006,522.00	$1,006,522.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Nelson Center Facilities - Building Expenses	0000	5150	$1,500,000.00	$468,906.00
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	$14,852.00
Pre K Building	0000	5162	$454,430.00	$0.00
Professional Learning & Support Special Needs	0000	6060	$5,865.00	$5,865.00
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
Public Information Officer	0000	7610	$6,130.00	$6,130.00
Raymus Foundation Grant: Empowering Foster and Homeless Youth through Enrichment, Education and Community Engagement	9010	3942	$5,400.00	$5,400.00
Recruitment and Retention	0000	5317	$4,000.00	$4,000.00
Research and Grant Development	0000	5060	$7,837.00	$7,837.00
Risk Management	0000	5720	$44,365.00	$44,365.00
ROC/P - Regional Occupation Center Program Lottery Unrestricted - Instructional Programs	1100	4025	$0.00	$1,053.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Routine Maintenance and Repair Requirement	8150	5701	$681,666.00	$681,666.00
Routine Maintenance and Repair Requirement	0000	5701	($681,666.00)	($681,666.00)
Salaries and Benefits GF - General Fund Unrestricted	0000	5000	$1,982,090.00	$1,982,090.00
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	$31,728.00	$31,728.00
SELPA - Special Education Local Planning Area Low Incidence Equipment/Supplies	6500	2010	$0.00	$267,741.00
SELPA - Special Education Local Planning Area Out of Home Care	6500	2030	$7,053.00	$96,725.00
SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	($146,394.00)	$100,358.00
SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	$0.00	$282,889.00
SELPA - Special Education Local Planning Area Workability I	6520	2200	$26,000.00	$26,000.00
SELPA - Special Education Local Planning Area Program Specialist	6500	2070	$0.00	($55,445.00)
SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2219	$15,157.00	$15,157.00
SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	$0.00	$36,245.00
SFPUC - San Francisco Public Utilities Commission	9010	6264	($30,000.00)	($30,000.00)
SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	$0.00	($12,491.00)
Sky Mountain Camp	0000	7204	$52,669.00	$151,213.00
Sky Mountain Enhancement	0000	5173	($6,854.00)	($6,854.00)
Sonora Fee for Service	9010	6276	$0.00	$35,948.00
Special Education	6500	1000	$1,965,875.00	$0.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - Child Nutrition / Food Services	5310	1690	($4,988.00)	($4,988.00)
Special Education - COSP - County Operated Schools and Programs Mental Health Services	6546	3215	($18,752.00)	($19,485.00)
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)	$1,072,042.00
Special Education - Deferred Maintenance Technology	0620	1712	$270,977.00	$337,385.00
Special Education - DIS - Designated Instructional Services	6500	1050	$0.00	($124,073.00)
Special Education - Districts DIS Contracted Services Board Certified Behavior Analyst (BCBA)	6500	1807	$169,897.00	$104,495.00
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	$46,303.00
Special Education - Lottery Restricted	6300	1026	($8,938.00)	$0.00
Special Education - Lottery Unrestricted	1100	1025	($4,289.00)	$0.00
Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	$0.00	($25,501.00)
Special Education - Maintenance and Operations	6500	1700	$0.00	$129,303.00
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	$1,755.00	$0.00
Special Education - Mental Health Services	6500	1327	$6,950.00	($79,108.00)
Special Education - Non Public Agency Reimbursement Program	6500	1019	$0.00	$60,943.00
Special Education - Proposition 28 Arts and Music in Schools	6770	1389	$0.00	$47,975.00
Special Education - Pupil Services	6500	1500	$0.00	$52,978.00
Special Education - School Administration	6500	1610	$0.00	$253,162.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - SDC - Special Day Class	6500	1020	$10,000.00	$1,538,291.00
Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	$0.00	$18,968.00
Special Education - Teacher Sign-on Bonus	0000	1806	$182,178.00	$182,178.00
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	$349,347.00	$349,347.00
Special Education Ethnic Studies Block Grant	7810	1367	$0.00	$5,062.00
Special Education Operations	9010	1701	$14,776.00	$14,776.00
Star Lab	0000	7110	$0.00	$1,223.00
STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	$0.00	$5,467.00
STEM Opportunity Fund	9010	7197	$10,000.00	$10,000.00
Stockton Art Grant (SAG)	9010	7148	$0.00	$5,100.00
Strategic Arts Plan	9010	7149	$0.00	$4,144.00
Strong Workforce Program - Workforce Pathways Coordinator	6388	4400	$140,000.00	$140,000.00
Student Events	9010	7135	$136,287.00	$136,287.00
Student Events Pinnacle Event	0000	7144	($5,865.00)	($5,865.00)
Student Support and Enrichment Block Grant	6018	3466	$0.00	($93,467.00)
Student Support and Professional Development Discretionary Block Grant	6019	1390	$262,015.00	$262,015.00
Superintendent and Board	0000	5010	$8,194.00	$8,194.00
TCSJ - Teachers College of San Joaquin - Fund 02	9010	6006	($349,361.00)	$1,104,342.00
TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02	9010	5982	$13,629.00	$13,629.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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
TCSJ - Teachers College of San Joaquin Teacher Residency Capacity Grant - Fund 02	0000	5976	$4,303.00	$4,303.00
TEAM Fiscal Oversight	0000	5034	$69,914.00	$0.00
Technology/Administration Budget	0000	5205	$438,830.00	$438,830.00
Title II Part A - Improving Teacher Quality	4035	6161	$1,024.00	$1,024.00
Title III ESSA - Every Student Succeeds Act Technical Assistance	7810	6116	$1,523.00	$1,523.00
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)
Unbound Fiscal Oversight	0000	5033	$10,191.00	$0.00
VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	$0.00	$71,100.00
Vehicle Maintenance	0000	5702	$0.00	$255,658.00
Venture Soccer Field	0000	5131	($454,885.00)	$227,838.00
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

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2025-2026

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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 - Prop 64	7135	7234	$500,000.00	$500,000.00
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)
Youth Workforce Program Services	9010	5275	$1,758.00	$1,758.00
YouthBuild Burlington Stores Network Engagement Impact and Innovation	9010	6277	$16,450.00	$16,450.00
Total Revisions			**$5,549,552.00**	**$29,838,294.00**

COMMUNITY SCHOOLS ANALYSIS
2025-2026 SECOND INTERIM REPORT- COMMUNITY SCHOOLS RESOURCE 0240

REVENUES - Resource 0240

Line #			TYPE " C" ADA	TYPE "A & B & D" ADA		Revenue
1	Community Schools LCFF		904.72			$16,344,337.00
2	Sub-Total Community Schools LCFF					$16,344,337.00
3	one Charter LCFF		284.65			$3,619,533.00
5	LCFF Contribution to Categorical Local Programs - Remedial Progs.					$0.00
6	LCFF Contributions to Categorical Local Prog. - Deferred Maint.					$114,688.00
7	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S					$109,527.00
8	LCFF 2012/13 Hold Harmless Homeless					$191,381.00
9	LCFF Community Schools					$0.00
10	**Total Community Schools LCFF**					**$20,379,466.00**
11	**Community School Funding**					**$20,379,466.00**
12	**EPA Entitlement**					**$0.00**
13	Community School (A/B) & (D) LCFF Transfer from District			**185.00**		$3,193,817.00
14	Transfer - one Charter LCFF					($3,619,533.00)
15	LCFF Contributions to Categorical Local Prog. - Deferred Maint.					($114,688.00)
16	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S					($109,527.00)
17	**Sub-Total Community Schools LCFF**					**$19,729,535.00**
18	**LCFF Contribution to COSP**					**$0.00**
19	**LCFF Contribution to CTE**					**$0.00**
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					($716,033.00)
28	Contribution to COSP Apprenticeship					($9,642.00)
29	Contribution to Federal Building					($573,552.00)
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	**Total Estimated Revenue**					**$19,026,214.00**
37	Audited Beginning Balance 7/1/2025					$3,276,089.18
38	**Total Estimated Resources**					**$22,302,303.18**

EXPENDITURES - Resource 0240

Line #	Description	Mgmt Codes		Expenditures
1	Instructional Program - Community Schools	3020		$11,034,050.00
2	Direct Charges to Court	3020		$1,230,174.00
3	Direct Charges Community	3020		$12,000.00
4	Interfund Transfer to Adult in Corrections	3020		$0.00
5	Community COSP CTE ***Goal 3800***	3021		$285,803.00
7	COSP Mental Health Services	3022		$0.00
8	Summer School	3100		$0.00
9	Hourly Program	3101		$0.00
10	one.Resource	3110		$139,390.00
11	TLC Transitional Learning Center	3180		$0.00
12	Probation Services	3190		$1,314,809.00
13	Instructional Administration	3600		$191,993.00
14	School Administration	3610		$2,471,789.00
15	Student Services Building	3650		$205,057.00
16	Human Resources Department	3920		$14,098.00
17	Student Services	3922		$1,285,881.00
18	Technology	3923		$457,347.00
19	CTE Administration	3926		$496,738.00
20	Discovery Youth ChalleNGe (National Guard)	3927		$2,052,847.00
23	CTE Culinary Arts	4017		$146,963.00
24	**Total Community Schools Expenditures**			**$21,338,939.00**
25	**Total Estimated Resources**			**$22,302,303.18**
26	**Less Estimated Expenditures**			**$21,338,939.00**
27	**Estimated Ending Balance 06/30/2026**			**$963,364.18**

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

REVENUES - Resource 0240			Type "C" ADA		Revenue
Line #	**Description**				
1	**Total Court/Camps ADA & Revenue**		**68.93**		**$876,453.00**
2	Contribution to COSP Special Education				$0.00
3	Contribution to Print Shop				$0.00
4	**Total Estimated Revenue**				**$876,453.00**
5	Audited Beginning Balance 7/1/2025				$0.00
6	**Total Estimated Resources**				**$876,453.00**
EXPENDITURES - Resource 0240					
Line #	**Description**	**Mgmt Codes**			**Expenditures**
7	Instructional Program - Court/Camps	3010			$1,136,975.00
8	Direct Charges from Community	3010			($1,230,174.00)
9	Instructional Administration	3600			$48,818.00
10	School Administration	3610			$450,659.00
11	Student Services Bldg.	3650			$45,013.00
12	Human Resources Department	3920			$5,288.00
13	Student Services	3922			$147,249.00
14	Technology	3923			$272,625.00
15	**Total Court/Camps Expenditures**				**$876,453.00**
16	**Total Estimated Resources**				**$876,453.00**
17	**Less Estimated Expenditures**				**$876,453.00**
18	**Estimated Ending Balance 06/30/2026**				**$0.00**

SPECIAL EDUCATION ANALYSIS
2025-2026 SECOND INTERIM FINANCIAL REPORT

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
Line #	SP ED COUNTY PROGRAM - AB602	Resource Codes	Mgmt Codes	Audited 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	$6,326,619.00	$0.00	$6,326,619.00	$0.00	$6,326,619.00
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	$490,118.00	($314,131.00)
4	District LCFF Transfer	6500	1000	$0.00	$11,481,369.00	$0.00	$11,481,369.00	$0.00	$11,481,369.00
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	$2,344,443.00	($2,344,443.00)
11	Special Day Class	6500	1020	$0.00	$10,000.00	$0.00	$10,000.00	$35,272,500.00	($35,262,500.00)
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	$11,292,872.00	($11,292,872.00)
14	Pupil Services	6500	1500	$0.00	$0.00	$0.00	$0.00	$1,523,893.00	($1,523,893.00)
15	Instructional Administration	6500	1600	$0.00	$0.00	$0.00	$0.00	$1,005,342.00	($1,005,342.00)
16	School Administration	6500	1610	$0.00	$0.00	$0.00	$0.00	$4,653,427.00	($4,653,427.00)
17	Maintenance & Operations	6500	1700	$0.00	$0.00	$0.00	$0.00	$2,244,757.00	($2,244,757.00)
18	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	$297,266.00	($297,266.00)
20	SDC Infants	6510	1040	$0.00	$320,643.00	$0.00	$320,643.00	$320,643.00	$0.00
21	**SUBTOTAL SP ED COUNTY PROGRAM - AB602**				**$19,014,567.00**	**($241,183.00)**	**$18,773,384.00**	**$60,523,708.00**	**($41,750,324.00)**
22	Contribution to Food Service	5310	1690	$0.00	$0.00	$314,131.00	$314,131.00	$0.00	$314,131.00
23	Revenues - Unfunded Special Ed County Program	6500	1000	$0.00	$41,750,324.00	($314,131.00)	$41,436,193.00	$0.00	$41,436,193.00
24	Contribution to Unfunded Special Ed County Program	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25	**TOTAL SP ED COUNTY PROGRAM - AB602**			**$0.00**	**$60,764,891.00**	**($241,183.00)**	**$60,523,708.00**	**$60,523,708.00**	**$0.00**
26	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27	Special Ed County Program Midyear Growth Reserve	6500	1027	$249,002.13	$0.00	$0.00	$249,002.13	$0.00	$249,002.13
28	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
29	Special Ed County Program Reserve	6500	1090	$588,473.38	$29,791.00	$0.00	$618,264.38	$0.00	$618,264.38
30	**TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602**			**$837,475.51**	**$29,791.00**	**$0.00**	**$867,266.51**	**$0.00**	**$867,266.51**
31	***TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602***			***$837,475.51***	***$60,794,682.00***	***($241,183.00)***	***$61,390,974.51***	***$60,523,708.00***	***$867,266.51***

$60,553,499.00

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

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2025	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2026
1	**SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS**							
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	$182,178.00	$182,178.00	$182,178.00	$0.00
8	Special Ed - MAA #3 - Special Ed	0000	7903	$610,993.42	$0.00	$610,993.42	$262,847.00	$348,146.42
9	Special Ed - Deferred Maintenance	0620	1711	$1,265,787.08	$253,964.00	$1,519,751.08	$1,512,292.00	$7,459.08
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	$9,365,392.00	$9,365,392.00	$10,079,976.00	($714,584.00)
13	Special Ed - Unrestricted Lottery	1100	1025	$363,582.19	$79,357.00	$442,939.19	$83,646.00	$359,293.19
14	Special Ed - ESSA CSI Title I 21/22	3182	1350	$0.00	$0.00	$0.00	$0.00	$0.00
15	Special Ed - Elementary and Secondary School Emergency Relief III	3213	1361	$0.00	$0.00	$0.00	$0.00	$0.00
16	Special Ed - Preschool Local Entitlements	3310	1100	$0.00	$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 - Student Support and Professional Development Discretionary Block Grant	6019	1390	$0.00	$262,015.00	$262,015.00	$262,015.00	$0.00
24	Special Ed - Educator Effectiveness	6266	1459	$240,254.01	$0.00	$240,254.01	$175,078.00	$65,176.01
25	Special Ed - Restricted Lottery	6300	1026	$424,675.90	$62,884.00	$487,559.90	$71,822.00	$415,737.90
26	Special Ed - Reserve Distribution to Districts	6500	1014	$0.00	$0.00	$0.00	$0.00	$0.00
27	Special Ed - Learning Recovery Support	6537	1424	$0.00	$0.00	$0.00	$0.00	$0.00
28	Special Ed - Mental Health Related Services	6500	1327	$0.00	$2,351,316.00	$2,351,316.00	$2,265,258.00	$86,058.00
29	Special Ed - Mental Health Related Services	6546	1328	$0.00	$70,878.00	$70,878.00	$70,878.00	$0.00
30	Special Ed - Arts and Music Block Grant	6762	1385	$396,176.00	$0.00	$396,176.00	$0.00	$396,176.00
31	Sepcial Ed - Prop 28 Arts and Music in Schools	6770	1389	$252,165.28	$127,419.00	$379,584.28	$47,975.00	$331,609.28
32	Special Ed - DIS Contract Services BCBA	6500	1807	$14,187.78	$225,724.00	$239,911.78	$152,025.00	$87,886.78
33	Special Ed - DHH Contracted Services	6500	1808	$0.00	$158,239.00	$158,239.00	$157,176.00	$1,063.00
34	Special Ed - Infant Discretionary	6515	1112	$0.00	$0.00	$0.00	$0.00	$0.00
35	Special Ed - Expanded Learning Opportunity Grant (State) 10% Paraprofessionals	7426	1358	$0.00	$0.00	$0.00	$0.00	$0.00
36	Special Ed - Ethnic Studies Block Grant	7810	1367	$5,062.00	$0.00	$5,062.00	$5,062.00	$0.00
37	SPED CalHOPE SEL (Social Emotional Learning)	9010	1368	$0.00	$0.00	$0.00	$0.00	$0.00
38	Special Ed - Operations	9010	1701	$0.00	$241,183.00	$241,183.00	$241,183.00	$0.00
39	Special Ed - Medi-Cal Billing Option	9010	6510	$9,675,888.50	$250,000.00	$9,925,888.50	$496,752.00	$9,429,136.50
40	**TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS**			**$13,470,868.21**	**$15,231,328.00**	**$28,702,196.21**	**$17,007,164.00**	**$11,695,032.21**

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

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2025	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2026
41	**SELPA RESTRICTED BUDGETS**							
42	SELPA - Young Adult Recycling	0000	2205	$0.00	$0.00	$0.00	$0.00	$0.00
43	SELPA - Workability Fundraising	0000	2206	$1,428.69	$2,095.00	$3,523.69	$2,095.00	$1,428.69
44	SELPA - MAA #8 - SELPA 10%	0000	7908	$127,490.99	$0.00	$127,490.99	$0.00	$127,490.99
45	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	$0.00	$24,665.00	$24,665.00	$24,665.00	$0.00
46	SELPA - Preschool Staff Development	3345	2120	$0.00	$3,978.00	$3,978.00	$3,978.00	$0.00
47	SELPA - ADR Grant Alt. Dispute Resolution Expansion 21/22	3395	2219	$0.00	$15,157.00	$15,157.00	$15,157.00	$0.00
48	SELPA - ADR Grant Alt. Dispute Resolution Expansion 20/21	3395	2220	$0.00	$0.00	$0.00	$0.00	$0.00
49	SELPA - Low Incidence - Equipment/Supplies	6500	2010	$2,273,718.16	$1,204,193.00	$3,477,911.16	$1,471,934.00	$2,005,977.16
50	SELPA - Out of Home Care	6500	2030	$5,538,704.65	$1,406,659.00	$6,945,363.65	$1,167,848.00	$5,777,515.65
51	SELPA - Regionalized Services	6500	2060	$1,613,289.24	$566,584.00	$2,179,873.24	$692,400.00	$1,487,473.24
52	SELPA - Program Specialist	6500	2070	$1,803,316.46	$843,877.00	$2,647,193.46	$862,283.00	$1,784,910.46
53	SELPA - Personnel Development	6500	2110	$0.00	$7,164.00	$7,164.00	$7,164.00	$0.00
54	SELPA - Mental Health	6500	2327	$0.00	$2,290,399.00	$2,290,399.00	$2,290,399.00	$0.00
55	SELPA - Psych Services - Contracted	6500	2500	$314,225.90	$621,955.00	$936,180.90	$604,540.00	$331,640.90
56	SELPA - Mental Health Services Prop 98	6512	2322	$0.00	$0.00	$0.00	$0.00	$0.00
56	SELPA - Workability I	6520	2200	$0.00	$320,615.00	$320,615.00	$320,615.00	$0.00
57	SELPA - Dispute Prevention & Dispute Resolution	6536	2224	$0.00	$0.00	$0.00	$0.00	$0.00
58	SELPA - Mental Health Services Prop 98	6546	2326	$0.00	$0.00	$0.00	$0.00	$0.00
59	SELPA - Out of Home Care	9010	2030	$0.00	$0.00	$0.00	$0.00	$0.00
60	SELPA - Regionalized Services	9010	2060	$0.00	$0.00	$0.00	$0.00	$0.00
61	SELPA - Program Specialist	9010	2070	$0.00	$0.00	$0.00	$0.00	$0.00
62	SELPA - Inservice Administration Budget	9010	2160	$17,786.56	$54,978.00	$72,764.56	$54,978.00	$17,786.56
63	SELPA - 504 Trainings	9010	2162	$11,842.05	$0.00	$11,842.05	$0.00	$11,842.05
64	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	$32,497.68	$23,100.00	$55,597.68	$23,100.00	$32,497.68
65	SELPA - LSH Winter Symposium	9010	2170	$92,218.76	$20,723.00	$112,941.76	$20,723.00	$92,218.76
66	SELPA - Autism Forum	9010	2175	$5,756.26	$4,627.00	$10,383.26	$4,627.00	$5,756.26
67	SELPA - Pathways to Partnership (P2P) MOU ADR	9010	2223	$0.00	$40,000.00	$40,000.00	$40,000.00	$0.00
68	SELPA - We Can Work	9012	2208	$0.00	$376,320.00	$376,320.00	$376,320.00	$0.00
69	SELPA - Junior League San Joaquin County	9010	2207	$3,717.38	$3,717.00	$7,434.38	$3,717.00	$3,717.38
70	**TOTAL SELPA RESTRICTED BUDGETS**			**$11,835,992.78**	**$7,830,806.00**	**$19,666,798.78**	**$7,986,543.00**	**$11,680,255.78**
71	**TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS**			**$25,306,860.99**	**$23,062,134.00**	**$48,368,994.99**	**$24,993,707.00**	**$23,375,287.99**
72	**TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS**			**$26,144,336.50**	**$83,615,633.00**	**$109,759,969.50**	**$85,517,415.00**	**$24,242,554.50**
73	**INTERNAL SJCOE MENTAL HEALTH & LEARNING RECOVERY BUDGETS**							
74	SJCOE COSP ~ Mental Health Services	6546	3215	$191,093.04	$82,238.00	$273,331.04	$57,072.00	$216,259.04
75	SJCOE Venture Academy ~ Mental Health Services	6546	3216	$0.00	$0.00	$0.00	$0.00	$0.00
76	**TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS**			**$191,093.04**	**$82,238.00**	**$273,331.04**	**$57,072.00**	**$216,259.04**
77	**TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH**			**$26,335,429.54**	**$83,697,871.00**	**$110,033,300.54**	**$85,574,487.00**	**$24,458,813.54**

SPECIAL EDUCATION ANALYSIS PASS THRU
2025-2026 SECOND INTERIM FINANCIAL REPORT

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2025	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2026
	SPECIAL EDUCATION PASS THRU - FUND 10							
1	American Rescue Plan - Local Assistance Entitlement -SJCOE Spec Ed, COSP, Venture - Prior Year	3305	0000	$0.00	$0.00	$0.00	$0.00	$0.00
2	American Rescue Plan - Local Assistance Entitlement - Districts	3305	0000	$0.00	$0.00	$0.00	$0.00	$0.00
3	America Rescue Plan - Federal Preschool Entitlement (SJCOE/Districts) - Prior Year	3308	0000	$0.00	$0.00	$0.00		$0.00
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	$20,021,751.00	$20,021,751.00	$20,021,751.00	$0.00
10	Revenues - Unfunded Special Ed County Program	6500	1000	$0.00	$41,750,324.00	$41,750,324.00	$41,750,324.00	$0.00
11	Special Ed County Program Reserve	6500	1000	$0.00	$29,791.00	$29,791.00	$29,791.00	$0.00
13	Prior Year AB602 District Revenue	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00
14	Special Ed County Program Mid-Year Growth Reserve	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00
15	Personnel Development (SJCOE/Districts)	6500	2110	$0.00	$24,534.00	$24,534.00	$24,534.00	$0.00
16	Mental Health Services (SJCOE/Districts)	6546	0000	$0.00	$0.00	$0.00	$0.00	$0.00
17	**TOTAL SPECIAL EDUCATION PASS THRU - FUND 10**			**$0.00**	**$77,117,039.00**	**$77,117,039.00**	**$77,117,039.00**	**$0.00**

San Joaquin County SELPA

2025-26

AB602 SELPA Funding Documents

Second Interim AB602

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San Joaquin County SELPA

2025-26

Second 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 25-26 Fiscal Year

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Student Enrollment based on average of 1/10/26 & 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	Col C	Col E	
		2025-26	2025-26	Differences	
Line #	Description	Second Interim AB602	First Interim AB602	Col C - D	Differences explanations
1.	**SELPA Revenue Estimates**				
2.	Current Year Base Entitlement	$ 68,153,019	$ 67,603,814	$ 549,205	
3.	Less Special Ed Taxes	$ (6,326,619)	$ (5,980,484)	$ (346,135)	Increase in Taxes
4.	**Subtotal State Aid**	**$ 61,826,400**	**$ 61,623,330**	**$ 203,070**	
5.	**Total SELPA Revenues Estimated**	**$ 68,153,019**	**$ 67,603,814**	**$ 549,205**	
6.	**Special Ed County Program Budget**				
7.	Total Special Ed County Program Revenues	$ 18,773,384	$ 18,038,952	$ 734,432	Increase LCFF from Districts
8.	Total Special Ed County Program Expenditures	$ (60,523,708)	$ (60,698,699)	$ 174,991	Dec. Due Salary and Benefit Attrition minus LVN/IA contract increases, increase legal Cost, and AB 218 increase costs
9.	**Net Special Ed County Program - Unfunded Costs**	**$ (41,750,324)**	**$ (42,659,747)**	**$ 909,423**	
10.	**SELPA Funding Factor Determination**				
11.	**Total Estimated SELPA State Aid Revenues**	**$ 61,826,400**	**$ 61,623,330**	**$ 203,070**	Increase in projected district ADA increase the overall funding
12.	Less Staff Development Grant (Old Res. 6535)	$ (24,534)	$ (24,534)	$ -	
13.	**Subtotal of SELPA Revenues**	**$ 61,801,866**	**$ 61,598,796**	**$ 203,070**	
14.	Total Unfunded Special Ed County Program Costs	$ (41,750,324)	$ (42,659,747)	$ 909,423	Change due to details above
15.	Charter Decline Adjustment Reserve	$ -	$ -	$ -	
16.	Use of Charter Decline Adjustment Reserve	$ -	$ -	$ -	
17.	Use of OOHC Contribution Reserve	$ -	$ -	$ -	
18.	Replenish Midyear Class Reserve	$ -	$ -	$ -	
19.	Replenish Special Ed County Program Reserves to 1% Level	$ (29,791)	$ (27,760)	$ (2,031)	
20.	**SELPA State Aid Revenues Available-Districts**	**$ 20,021,751**	**$ 18,911,289**	**$ 1,110,462**	
21.	**SELPA Proration Factor**	**0.3239667715**	**0.3070074454**	**0.01695933**	
22.	**Total Special Education (State Aid & Special Ed Taxes)**	**2025-26**	**2025-26**	**Differences**	
23.	**LEA Funding**	**Total SELPA Revenues Estimated**	**Total SELPA Revenues Estimated**	**Col C - D**	
24.	Banta	$ 572,320	$ 470,461	**$ 101,859**	
25.	Escalon	$ 686,901	$ 620,690	**$ 66,211**	
26.	Jefferson	$ 595,960	$ 539,834	**$ 56,126**	
27.	Lammersville	$ 4,448,466	$ 4,291,772	**$ 156,694**	
28.	Lincoln	$ 2,051,627	$ 1,692,124	**$ 359,503**	
29.	Linden	$ 459,403	$ 402,817	**$ 56,586**	
30.	Manteca	$ 7,008,861	$ 6,917,431	**$ 91,430**	
31.	New Jerusalem	$ (123,966)	$ (131,604)	**$ 7,638**	
32.	Ripon	$ (220,875)	$ (241,613)	**$ 20,738**	
33.	Tracy	$ 1,336,483	$ 1,142,806	**$ 193,677**	
34.	Venture	$ 1,667,846	$ 1,667,846	**$ -**	
35.	SJCOE/One.Charter	$ 1,538,725	$ 1,538,725	**$ -**	
36.	**Subtotal LEA Funding**	**$ 20,021,751**	**$ 18,911,289**	**$ 1,110,462**	If expenditure fall out materializes in 24-25 as in prior years, the amount to Districts will increase.
37.	SJCOE - Special Ed County Program	$ 41,750,324	$ 42,659,747	**$ (909,423)**	
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	$ 29,791	$ 27,760	**$ 2,031**	
45.	SJCOE Special Ed Taxes	$ 6,326,619	$ 5,980,484	**$ 346,135**	
46.	**Total SELPA Revenues**	**$ 68,153,019**	**$ 67,603,814**	**$ 549,205**	

SJCOE SELPA Comparison of Funding Models

Col A	Col B	Col C	Col D	Col E	
		2025-26	2024-25	Differences	
Line #	Description	Second Interim AB602	Annual Accrual Aug 2025 AB602	*Col C - D*	Differences explanations
1.	**SELPA Revenue Estimates**				
2.	Current Year Base Entitlement	$ 68,153,019	$ 64,827,822	$ 3,325,197	Increase in Funded ADA and an increase in base rate by COLA of 2.30%
3.	Less Special Ed Taxes	$ (6,326,619)	$ (5,980,484)	$ (346,135)	
4.	**Subtotal State Aid**	**$ 61,826,400**	**$ 58,847,338**	**$ 2,979,062**	
5.	**Total SELPA Revenues Estimated**	**$ 68,153,019**	**$ 64,827,822**	**$ 3,325,197**	
6.	**Special Ed County Program Budget**				
7.	Total Special Ed County Program Revenues	$ 18,773,384	$ 21,744,583	$ (2,971,199)	Decrease for removal of GF Contribution for Off Salary Sch and Ins. Support and Contribution from OOHC. Incr. in LCFF calculated per district
8.	Total Special Ed County Program Expenditures	$ (60,523,708)	$ (56,438,380)	$ (4,085,328)	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.	**Net Special Ed County Program - Unfunded Costs**	**$ (41,750,324)**	**$ (34,693,796)**	**$ (7,056,528)**	
10.	**SELPA Funding Factor Determination**				
11.	**Total Estimated SELPA State Aid Revenues**	**$ 61,826,400**	**$ 58,847,338**	**$ 2,979,062**	
12.	Less Staff Development Grant (Old Res. 6535)	$ (24,534)	$ (24,534)	$ -	
13.	**Subtotal of SELPA Revenues**	**$ 61,801,866**	**$ 58,822,804**	**$ 2,979,062**	
14.	Total Unfunded Special Ed County Program Costs	$ (41,750,324)	$ (34,693,796)	$ (7,056,528)	Change due to details above
15.	Charter Decline Adjustment Reserve	$ -	$ -	$ -	
16.	Use of Charter Decline Adjustment Reserve	$ -	$ -	$ -	
17.	Use of OOHC Contribution Reserve	$ -	$ -	$ -	
18.	Replenish Midyear Class Reserve	$ -	$ -	$ -	
19.	Replenish Special Ed County Program Reserves to 1% Level	$ (29,791)	$ (14,560)	$ (15,231)	
20.	**SELPA State Aid Revenues Available-Districts**	**$ 20,021,751**	**$ 24,114,447**	**$ (4,092,696)**	
21.	**SELPA Proration Factor**	**0.3239667715**	**0.4099506584**	**(0.0859839)**	
22.	**Total Special Education (State Aid & Special Ed Taxes)**	**2025-26**	**2024-25**	**Differences**	
23.	**LEA Funding**	**Total SELPA Revenues Estimated**	**Total SELPA Revenues Estimated**	*Col C - D*	
24.	Banta	$ 572,320	$ 808,010	**$ (235,690)**	
25.	Escalon	$ 686,901	$ 1,310,830	**$ (623,929)**	
26.	Jefferson	$ 595,960	$ 335,898	**$ 260,062**	
27.	Lammersville	$ 4,448,466	$ 4,047,390	**$ 401,076**	
28.	Lincoln	$ 2,051,627	$ 2,325,727	**$ (274,100)**	
29.	Linden	$ 459,403	$ 440,492	**$ 18,911**	
30.	Manteca	$ 7,008,861	$ 9,068,598	**$ (2,059,737)**	
31.	New Jerusalem	$ (123,966)	$ (110,613)	**$ (13,353)**	
32.	Ripon	$ (220,875)	$ 218,966	**$ (439,841)**	
33.	Tracy	$ 1,336,483	$ 2,907,024	**$ (1,570,541)**	
34.	Venture	$ 1,667,846	$ 1,575,236	**$ 92,610**	
35.	SJCOE/One.Charter	$ 1,538,725	$ 1,186,889	**$ 351,836**	
36.	**Subtotal LEA Funding**	**$ 20,021,751**	**$ 24,114,447**	**$ (4,092,696)**	If expenditure fall out materializes in 25-26 as in prior years, the amount to districts will increase.
37.	SJCOE - Special Ed County Program	$ 41,750,324	$ 34,693,796	**$ 7,056,528**	
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	$ 29,791	$ 14,560	**$ 15,231**	
45.	SJCOE Special Ed Taxes	$ 6,326,619	$ 5,980,484	**$ 346,135**	
46.	**Total SELPA Revenues**	**$ 68,153,019**	**$ 64,827,822**	**$ 3,325,197**	

2025-26 SELPA Funding Factor

	SELPA Revenues		
1.	Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate)	$	68,153,019
2.	Less Current Year Estimated Special Education Property Taxes	$	(6,326,619)
3.	**Total Current year Estimated State Aid SELPA Revenues**	**$**	**61,826,400**

4.	State Funding Exhibit (SJCOE)	$	61,826,400
5.	Difference	$	-

Funding Factor				**Special Ed County Program Reserves**	**Midyear Growth Class Reserve**	**OOHC Contribution Reserve**	**Charter Decline Adj. Reserve**
6.	**Total Estimated SELPA Revenues**	**$**	**61,826,400**				
7.	Reserves Beginning Balance			$ 588,473.38	$ 249,002.13	$ -	$ -
8.	Less Staff Development Grant (Old Res. 6535)	$	(24,534)				
9.	**Subtotal of SELPA Revenues**	**$**	**61,801,866**				
10.	Total Unfunded Special Ed County Program Costs	$	(41,750,324)	$ -			
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	$	(29,791)	$ 29,791			
17.	**Balance of SELPA Revenues Available for Distribution to Districts**	**$**	**20,021,751**	**$ 618,264.38**	**$ 249,002.13**	**$ -**	**$ -**
18.	**SELPA Funding Factor**		**0.3239667715**				

Check	$61,826,400	$618,264 1%	$249,002	$0	$0
	$0	$0	$0	$0	$0

2025-26 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2025-26 FUNDED SELPA ADA* *74,278.96*	Col E 2025-26 Adjusted Entitlement 0.3239667715 *$ 20,021,751*
1.	Banta	3,980.72	$ 572,320
2.	Escalon	3,015.00	$ 686,901
3.	Jefferson	3,355.20	$ 595,960
4.	Lammersville	8,120.00	$ 4,448,466
5.	Lincoln	8,285.33	$ 2,051,627
6.	Linden	2,322.68	$ 459,403
7.	Manteca	23,733.55	$ 7,008,861
8.	New Jerusalem	17.84	$ (123,966)
9.	Ripon	3,232.53	$ (220,875)
10.	Tracy	12,897.68	$ 1,336,483
11.	Venture	1,817.76	$ 1,667,846
12.	SJCOE/One.Charter	2,662.08	$ 1,538,725
13.	**Subtotal LEAs**	**73,440.37**	**$ 20,021,751**
14.	SJCOE-Special Ed County Program	838.59	**$ 41,750,324**
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		$ 29,791
22.	**Totals**	**74,278.96**	**$61,826,400**

23.	State Funding Exhibit	74,278.96	$ 61,826,400
24.	Difference	-	$0

2025-26 Usage Calc

Line #	District	Col A 2025-26 # of students enrolled in County Program Preschool 1/10/2026 & 9/10/25 Revised Data	Col B 2025-26 # of students enrolled in County Program TK-22 1/10/2026 & 9/10/25 Revised Data	Col C 2025-26 Total District Usage of County Program by LEA COD Projected Average	Col D 2025-26 Total AB602 Revenue Generated by LEA using the $896.8992228 X 2.30% COLA for the 2025-26 rate $ 917.53 $ 67,383,589.00	Col E 2025-26 Percentage of Total AB602 Funding Generated by LEA	Col F 2025-26 Total Cost Share of the County Special Education Program based on Usage Col C Dist. Rate * Col F total costs $ 60,656,180.00	Col G 2025-26 AB602 Revenue Generated by Students Enrolled in County Program Col G rate per ADA * Col B $ 769,430.00 $ 809.07466	COL H 2025-26 25-26 LCFF Revenue Generated by Students Enrolled in County Program Individual LCFF calcs per district as of Budget	Col I 2025-26 Federal Local Assistance Revneue for Students Enrolled in County Program based on 24-25 Calc Col H Total projected revenue * Col C $ 1,078,447	Col J Contribution Excess AB 602 Revenue from One.Charter and Community Allocated back to Districts 68,960.53 $ 903,808.00	Col K 2025-26 Net Remaining Cost after County AB602, Excess AB602, LCFF and Local Assistance Revenues Applied Col F- G - H - I - J	Col L 2025-26 Balance To(From) District Col D - K	Col M 2025-26 Previous Reporting period Budget Development	Col N 2025-26 Difference between Second Interim and 2nd Data point
1.	Banta	4	59	**6.26%**	$ 3,652,422.00	**5.42%**	$ 3,797,077.00	$ 47,735.00	$ 549,557.00	$ 67,511.00	$ 52,172.00	$ 3,080,102.00	**$ 572,320.00**	**$ 518,114.00**	**$ 54,206.00**
2.	Escalon	5	38	**4.27%**	$ 2,766,347.00	**4.11%**	$ 2,590,019.00	$ 30,745.00	$ 394,263.00	$ 46,050.00	$ 39,515.00	$ 2,079,446.00	**$ 686,901.00**	**$ 573,088.00**	**$ 113,813.00**
3.	Jefferson	2	51	**5.27%**	$ 3,078,490.00	**4.57%**	$ 3,196,581.00	$ 41,263.00	$ 571,980.00	$ 56,834.00	$ 43,974.00	$ 2,482,530.00	**$ 595,960.00**	**$ 386,116.00**	**$ 209,844.00**
4.	Lammersville	7	58	**6.46%**	$ 7,450,327.00	**11.06%**	$ 3,918,389.00	$ 46,926.00	$ 693,512.00	$ 69,668.00	$ 106,422.00	$ 3,001,861.00	**$ 4,448,466.00**	**$ 4,219,939.00**	**$ 228,527.00**
5.	Lincoln	1	125	**12.52%**	$ 7,602,021.00	**11.28%**	$ 7,594,154.00	$ 101,134.00	$ 1,699,015.00	$ 135,022.00	$ 108,589.00	$ 5,550,394.00	**$ 2,051,627.00**	**$ 1,846,241.00**	**$ 205,386.00**
6.	Linden	2	34	**3.58%**	$ 2,131,124.00	**3.16%**	$ 2,171,491.00	$ 27,509.00	$ 403,212.00	$ 38,608.00	$ 30,441.00	$ 1,671,721.00	**$ 459,403.00**	**$ 343,330.00**	**$ 116,073.00**
7.	Manteca	16	307	**32.11%**	$ 21,776,194.00	**32.32%**	$ 19,476,699.00	$ 248,386.00	$ 3,803,635.00	$ 346,289.00	$ 311,056.00	$ 14,767,333.00	**$ 7,008,861.00**	**$ 7,035,173.00**	**$ (26,312.00)**
8.	New Jerusalem	-	3	**0.30%**	$ 16,369.00	**0.02%**	$ 181,969.00	$ 2,427.00	$ 35,738.00	$ 3,235.00	$ 234.00	$ 140,335.00	**$ (123,966.00)**	**$ (125,679.00)**	**$ 1,713.00**
9.	Ripon	9	56	**6.46%**	$ 2,965,936.00	**4.40%**	$ 3,918,389.00	$ 45,308.00	$ 574,236.00	$ 69,668.00	$ 42,366.00	$ 3,186,811.00	**$ (220,875.00)**	**$ (253,661.00)**	**$ 32,786.00**
10.	Tracy	9	220	**22.77%**	$ 11,833,980.00	**17.56%**	$ 13,811,412.00	$ 177,997.00	$ 2,721,317.00	$ 245,562.00	$ 169,039.00	$ 10,497,497.00	**$ 1,336,483.00**	**$ 1,162,057.00**	**$ 174,426.00**
11.	Venture	-	-	**0.00%**	$ 1,667,846.00	**2.48%**	$ -	$ -		$ -	$ -	$ -	**$ 1,667,846.00**	**$ 1,667,846.00**	**$ -**
12.	SJCOE/One.Charter	-	-	-	$ 2,442,533.00	**3.62%**	$ -	$ -		$ -	$ (903,808.00)	$ 903,808.00	**$ 1,538,725.00**	**$ 1,538,725.00**	**$ -**
	Totals	**55**	**951**	**100.0%**	**$ 67,383,589.00**	**100.0%**	**$ 60,656,180.00**	**$ 769,430.00**	**$ 11,446,465.00**	**$ 1,078,447.00**	**$ -**	**$ 47,361,838.00**	**$ 20,021,751.00**	**$ 18,911,289**	**$ 1,110,462**

$ -

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 $809.07466 per student. That number is multiplied by total ADA generating students per district in county programs. LCFF is based on projected LCFF rates by grade level and district multiplied by estimated ADA as of 1st Interim 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 K for final total revenue/amount owed to districts/county office.

		1/10/2026 Revised Data					9/10/25 Revised Data							25-26 Budget			
		Col A	Col B	Col C	Col D		Col E	Col F	Col G	Col H		Col I	Col J	Col K	Col L	Col M	Col N
		# of students enrolled in County Program Preschool	# of students enrolled in County Program TK-22	Combined Total	Total District Usage of County Program by LEA		# of students enrolled in County Program Preschool	# of students enrolled in County Program TK-22	Combined Total	Total District Usage of County Program by LEA		Current Average # of students enrolled in County Program Preschool	Current Average # of students enrolled in County Program TK-22	# of students enrolled in County Program Preschool	# of students enrolled in County Program TK-22	Combined Total	Total District Usage of County Program by LEA
		1/10/2026 & 9/10/25 Revised Data	1/10/2026 & 9/10/25 Revised Data		COD Projected Average		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	3	60	63	**6.44%**		4	58	62	**6.34%**		**4.00**	**59.00**	13	76	89	**8.55%**
2.	Escalon	5	39	44	**4.19%**		4	37	41	**4.19%**		**5.00**	**38.00**	2	33	35	**3.36%**
3.	Jefferson	2	54	56	**5.01%**		1	48	49	**5.01%**		**2.00**	**51.00**	1	55	56	**5.38%**
4.	Lammersville	8	58	66	**6.34%**		5	57	62	**6.34%**		**7.00**	**58.00**	7	96	103	**9.84%**
5.	Lincoln	-	126	126	**12.78%**		1	124	125	**12.78%**		**1.00**	**125.00**	3	135	138	**13.25%**
6.	Linden	3	35	38	**3.48%**		1	33	34	**3.48%**		**2.00**	**34.00**	5	34	39	**3.74%**
7.	Manteca	19	310	329	**32.31%**		13	303	316	**32.31%**		**16.00**	**307.00**	17	282	299	**28.71%**
8.	New Jerusalem	-	3	3	**0.31%**		-	3	3	**0.31%**		**0.00**	**3.00**	-	3	3	**0.29%**
9.	Ripon	9	56	65	**6.44%**		8	55	63	**6.44%**		**9.00**	**56.00**	12	58	70	**6.72%**
10.	Tracy	8	225	233	**22.80%**		9	214	223	**22.80%**		**9.00**	**220.00**	13	197	210	**20.16%**
11.	Venture	-	-		**0.00%**		-	-		**0.00%**		**0.00**	**0.00**	-	-		**0.00%**
12.	SJCOE/One.C	-	-		-		-	-		-		0.00	0.00	-	-		-
	Totals	**55**	**951**	**1,023**	**100.0%**		**46**	**932**	**978**	**100.0%**		**55.00**	**951.00**	**73**	**969**	**1,042**	**100.0%**

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2025-26 Second Interim AB602	2025-26 First Interim AB602	Difference
ADA and STATEWIDE TARGET and COLA RATES				
SELPA Total ADA	A-1	74,278.96	73,680.39	598.57
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	74,278.96	73,680.39	598.57
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	-
FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)]				
Total Base Funding (A5 * A10)	C-1	$ 68,153,019.00	67,603,814.00	$ 549,205.00
Base Proration Factor	C-2	$ 1.0000	1.0000	0.000
Adjusted Total Base Funding (C2 * C3)	C-3	$ 68,153,019.00	67,603,814.00	$ 549,205.00
FUNDING ENTITLEMENT				
Funding Entitlement (D1)	D-1	$ $ 68,153,019.00	$ 67,603,814.00	$ 549,205.00
Local Special Education Property Taxes [EC 2572]	D-2	$ $ 6,326,619.00	$ 5,980,484.00	$ 346,135.00
Applicable Excess ERAF	D-3	$ 0.00	0.00	$ -
Total Deductions (D-2 + D-3)	D-4	$ $ 6,326,619.00	$ 5,980,484.00	$ 346,135.00
Net Funding Entitlement (D-1 - D-4)	D-5	$ $ 61,826,400.00	$ 61,623,330.00	$ 203,070.00
PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 & EC 56836.31]				
Prior Year Statewide Average PS/RS Rate	E-1	$ 19.790501797	19.790501797	-
Current Year Statewide Average PS/RS Rate (E-1 * A-7)	E-2	$ 20.245683338	20.245683338	-
Necessary Small SELPA (NSS) PS/RS Apportionment				
NSS ADA Threshold	E-3	0.00	0.00	-
Qualifying NSS ADA Adjustment (If E-3 > A-4 , then E-3 - A-4; else 0)	E-4	0.00	0.00	-
NSS PS/RS Entitlement (E-2 * E-4)	E-5	$ 0.00	0.00	-
NSS PS/RS Proration Factor	E-6	1.0000000000	1.0000000000	-
NSS PS/RS Apportionment (E-5 * E-6)	E-7	$ 0.00	0.00	-
PS/RS Apportionment				
PS/RS Entitlement (A-4 * E-2)	E-8	$ 1,416,462	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	-
LOW INCIDENCE [EC 56836.22]				
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 Second Interim AB602	2025-26 First Interim AB602	Difference
OUT-OF-HOME CARE [EC 56836.165]					
Out-of-Home Care Apportionment	G-1	$	1,347,546.00	1,347,546.00	-
EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [EC 56836.21]					
NPS/LCI Extraordinary Cost Pool Apportionment	H-1	$	0	0	-
NSS Mental Health Services Extraordinary Cost Pool Apportionment	H-2	$	0	0	-
Total Extraordinary Cost Pool Apportionment (H-1 + H-2)	H-3	$	-	-	-
ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213]					
Prior Year Funding, NSS with Declining ADA Only	I-1	$			
Current Year Funding, NSS with Declining ADA Only (D-4 + D-5)	I-2	$			
Decline in Funded ADA (If A-4 < A-5 , A-4 - A-5; else 0)	I-3				
Prior Year SELPA Base Rate	I-4	$			
Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * A-9)	I-5	$			
Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5)	I-6	$			
APPORTIONMENT SUMMARY					
Net Funding Entitlement (D-5)	J-1	$	61,826,400.00	61,623,330.00	203,070.00
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	$	65,794,601.00	65,591,531.00	203,070.00
State Infant Funding		$	320,643.00	320,643.00	-
State Apportionment Total with Infant		$	66,115,244.00	65,912,174.00	203,070.00
Add back in Property Taxes		$	6,326,619.00	5,980,484.00	346,135.00
Grand Total		$	72,441,863.00	71,892,658.00	549,205.00
Items outside of AB602 State Calc being allocating separately from State Funding					
Staff Development Grant (Old Res. 6535)		$	24,534.00	24,534.00	-

SELPA ADA Information

	June 2021	June 2022	June 2023	June 2024	Feb-25		Feb-25				
	2018-19 R3 CERT ADA Certified	2019-20 R3 CERT ADA Certified	2020-21 R3 CERT ADA* Estimated	2021-22 R-3 Cert June 2023 AB602 ADA** Estimated	2022-23 R-2 Cert Feb 2025 AB602 ADA Estimated	2022-23 Funded ADA ADA Estimated	2023-24 Annual Cert Feb 2025 ADA Estimated	2024-25 Estimated Actuals AB602 ADA Estimated	2024-25 Funded ADA ADA** Estimated	2025-26 Second Interim AB602 ADA** Estimated	2025-26 Funded ADA ADA** Estimated
Banta	315.09	296.66	296.66	203.41	181.91		168.17	182.18		298.08	
Next Generation CH	521.20	540.90	607.50	707.89	688.52		702.83	756.09		893.00	
River Island Technology Academy			975.20	962.66	922.90		939.91	909.57		912.00	
Banta CH			20.00	69.11	56.52		62.34	64.95		69.92	
Epic					469.19		770.88	979.90		1,016.50	
River Islands High					106.59		265.01	494.38		791.22	
Banta Total			1,899.36	1,943.07	2,425.63	2,425.63	2,909.14	3,387.07	3,387.07	3,980.72	3,980.72
Escalon	2,569.96	2,605.12	2,605.12	2,420.96	2,510.18		2,585.33	2,539.87		2,606.00	
Escalon Charter Academy	319.88	323.80	323.80	311.44	304.45		328.48	358.71		409.00	
Escalon Total			2,928.92	2,732.40	2,814.63	2,928.92	2,913.81	2,898.58	2,910.87	3,015.00	3,015.00
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	3,355.20	3,355.20
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	8,120.00	8,120.00
Lincoln	8,468.71	8,433.92	8,434.19	7,699.04	7,631.31		7,720.70	7,726.14		7,879.42	
John McCandless CH	399.06	448.49	448.49	406.85	428.63		424.30	405.88		405.91	
Lincoln Total			8,882.68	8,105.89	8,059.94	8,882.68	8,145.00	8,132.02	8,197.42	8,285.33	8,285.33
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	2,322.68	2,322.68
Manteca	22,390.39	22,567.99	22,687.52	21,396.33	23,369.61		23,327.42	23,477.80		23,733.55	
be.tech	114.62	118.10									
Manteca Total			22,687.52	21,396.33	23,369.61	23,369.61	23,327.42	23,477.80	23,477.80	23,733.55	23,733.55
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									
New Jerusalem Total			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	3,232.53	3,232.53
Tracy Unified	13,974.39	13,879.32	13,879.32	12,663.99	12,591.74		12,566.95	12,427.36		12,540.46	
Tracy Learning Center	1,234.62	1,253.08									
Tracy IS Charter			46.30	263.41	273.60		301.99	357.21		357.22	
Tracy Unified Total			13,925.62	12,927.40	12,865.34	13,925.62	12,868.94	12,784.57	12,849.75	12,897.68	12,897.68
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		2,525.00	
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		1,828.01	
SJCOE Total			4,769.31	4,157.65	4,759.04	4,769.31	5,031.18	5,318.43	5,318.43	5,187.28	5,318.43
Totals	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	74,143.47	74,278.96
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		2,029.84
Growth/Decline %	-0.58%	0.78%	-1.70%	-4.68%	5.61%		2.35%	1.75%	1.91%		2.81%

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

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	Second Interim AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	$ 13,747,122.00
R2	County Taxes - Special Education	$ 6,326,619.00	E2	Certificated Pupil Support Salaries ~ 12xx	$ 1,634,962.00
R3	Federal Local Assistance Grant	$ 1,078,447.00	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	$ 1,832,480.00
R4	District's LCFF Transfer	$ 11,481,369.00	E4	Instructional Aides Salaries ~ 21xx	$ 11,111,811.00
R5	Mental Health & District Rentals/SDC	$ 39,595.00	E5	Classified Support Salaries - M/O ~ 22xx	$ 237,383.00
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	$ 834,928.00
R8	Transfers Out	$ (649,276.00)	E8	Other Classified Salaries - LVN's ~ 29xx	$ 3,592,425.00
R9			E9	Employee Benefits ~ 3xxx	$ 14,027,886.00
R10			E10	Materials & Supplies ~ 4xxx	$ 473,116.00
R11			E11	Mileage, Travel & Conference ~52xx	$ 238,856.00
R12			E12	Dues & Memberships ~ 53xx	$ 9,273.00
R13			E13	Insurance ~ 54xx	$ 283,306.00
R14			E14	Operations & Housekeeping Services ~ 55xx	$ 300,575.00
R15			E15	Rentals, Leases & Repair ~ 56xx	$ 1,278,147.00
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	$ 167,738.00
R17			E17	Other Services & Operating Expenses ~ 58xx	$ 3,197,621.00
R18			E18	Sub-agreements for Services ~ 51xx	$ 2,306,134.00
R19			E19	EIBT Contracts ~ 51xx	$ 38,309.00
R20			E20	Communications ~ 59xx	$ 117,456.00
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	$ 4,946,859.00
R27			E27	Debt Service ~ 74xx	$ 113,019.00
R28	**Total Estimated Program Revenues**	**$ 18,773,384.00**	E28	**Total Estimated Expenditures**	**$ 60,523,708.00**
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					**$ (41,750,324.00)**

Description	Second Interim AB602
Total Estimated Revenues	**$ 18,773,384**
Less Total Estimated Expenditures	**$ (60,523,708)**
Estimated Unfunded Cost - County Special Education Program	**$ (41,750,324)**
Revenues Added to Cover County Program Unfunded Costs:	
Revenue from Special Ed County Program Reserves	**$ -**
SELPA Revenues to Fund Special Ed County Program	**$ 41,750,324**
Total Revenues to Cover Special Ed County Program	**$ 41,750,324**

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.	**Subtotal Special Ed County Program Reserve**	**$ 316,847.42**	**$ 746,873.80**	**$ 321,289.62**	**$ 348,620.55**	**$ 392,818.59**	**$ (0.60)**	**$ 529,914.68**	**$ 574,326.62**	**$ 588,473.38**
10.	***Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)***									
11.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	$ -	$ (427,134.87)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12.	Replenish Special Ed County Program Reserve	$ 7,044.34	$ -	$ 27,006.54	$ 44,198.04	$ 61,922.00	$ 77,891.82	$ 45,673.00	$ 18,421.00	$ 29,791.00
13.	**Special Ed County Program Reserve Ending Balance - June 30**	**$ 323,891.76**	**$ 319,738.93**	**$ 348,296.16**	**$ 392,818.59**	**$ 454,740.59**	**$ 529,914.68**	**$ 575,587.68**	**$ 592,747.62**	**$ 618,264.38**
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	$ 61,826,400
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.	**Reserve for Midyear growth classes Ending Balance**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**
22.	Reserve for NPS/EIBT Beginning Balance	$ 927,754.04								
23.	Establish NPS/EIBT Reserve									
24.	Transfer to Midyear Reserve	$ (69,002.13)								
25.	Use of NPS/EIBT Reserve	$ (858,751.91)								
26.	**Reserve for NPS/EIBT Ending Balance**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
27.	Reserve for OOHC Contribution Reserve Beginning Balance	$ 800,000.00	$ 400,000.00	$ 2,400,000.00	$ 1,600,000.00	$ 800,000.00	$ -	$ -	$ -	$ -
28.	Establish or Additional OOHC Contribution Reserve	$ -	$ 2,400,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29.	Use of OOHC Contribution Reserve	$ (400,000.00)	$ (400,000.00)	$ (800,000.00)	$ (800,000.00)	$ (800,000.00)	$ -	$ -	$ -	$ -
30.	**Reserve for OOHC Contribution Reserve Ending Balance**	**$ 400,000.00**	**$ 2,400,000.00**	**$ 1,600,000.00**	**$ 800,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Reserve for the OOHC Contribution of $1M ~ Distribute all in 24-25									
31.	Reserve for Charter Decline Adjustment Beginning Balance	$ 521,299.00	$ 260,649.00	$ 568,094.00	$ 571,427.00	$ 1,461,826.00	$ 2,486,461.00	$ -	$ -	$ -
32.	Establish or Additional Charter Decline Adjustment Reserve	$ -	$ 568,094.00	$ -	$ 890,358.00	$ 1,024,635.00	$ -			
33.	PY Funding Adjustments	$ -	$ -	$ 3,333.00	$ 41.00	$ -	$ -	$ -	$ -	$ -
34.	Use of Charter Decline Adjustment Reserve	$ (260,650.00)	$ (260,649.00)	$ -	$ -	$ -	$ (2,486,461.00)	$ -	$ -	$ -
35.	**Reserve for Charter Decline Adjustment Ending Balance**	**$ 260,649.00**	**$ 568,094.00**	**$ 571,427.00**	**$ 1,461,826.00**	**$ 2,486,461.00**	**$ -**	**$ -**	**$ -**	**$ -**

Funding

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

Column A	Column B	Column C	Column E 2025-2026	Column E 2025-2026	Column F 2026-2027	Column G 2027-2028
Line #	Summary Description		TCSJ First Interim	TCSJ Second Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	**Beginning Balance July 1st**		**$ 5,058,442.87**	**$ 5,058,442.87**	**$ 4,139,628.87**	**$ 3,185,115.87**
2	Total Revenue		$ 12,294,356.00	$ 12,291,266.00	$ 9,842,609.00	$ 9,963,045.00
3	TCSJ Expenses		$ 12,530,120.00	$ 13,210,080.00	$ 10,797,122.00	$ 10,866,931.00
4	Surplus/Deficit		$ (235,764.00)	$ (918,814.00)	$ (954,513.00)	$ (903,886.00)
5	**Ending Balance**		**$ 4,822,678.87**	**$ 4,139,628.87**	**$ 3,185,115.87**	**$ 2,281,229.87**
6	*Teach Out Plan / Reserve*		*$ 1,893,756.00*	*$ 1,893,756.00*	*$ 1,893,756.00*	*$ 1,893,756.00*
7	Adjusted Ending Balance		$ 2,928,922.87	$ 2,245,872.87	$ 1,291,359.87	$ 387,473.87
8	**Total Ending Balance with Teach Out Reserve June 30th**		**$ 4,822,678.87**	**$ 4,139,628.87**	**$ 3,185,115.87**	**$ 2,281,229.87**
9	**Detail Object Codes**					
10	**Beginning Balance**		**$ 5,058,442.87**	**$ 5,058,442.87**	**$ 4,139,628.87**	**$ 3,185,115.87**
11	8980	SJCOE Contribution	$ 2,354,940.00	$ 2,354,940.00	$ 2,402,039.00	$ 2,450,080.00
12	8689	Tuition	$ 7,167,859.00	$ 7,167,859.00	$ 7,239,538.00	$ 7,311,933.00
13	8660	Interest	$ 204,122.00	$ 201,032.00	$ 201,032.00	$ 201,032.00
14	8689	TCSJ Alumni Outreach 6000				
15	8689	Residency 2023-2026-5980	$ 1,995,869.00	$ 1,995,869.00	$ -	$ -
16	8689	Residency 2022-2026-5982	$ 13,629.00	$ 13,629.00		
17	8689	CDE Professional Dev. Video-5984	$ 300,000.00	$ 300,000.00		
18	8689	WE Will! Grant 5973	$ 174,609.00	$ 174,609.00		
19	8689	Residency Capacity Grant 2023-2026 5976	$ 83,328.00	$ 83,328.00		
20	**Total Revenue**		**$ 12,294,356.00**	**$ 12,291,266.00**	**$ 9,842,609.00**	**$ 9,963,045.00**
21	1101/1105	Teacher/Extra/Subs	$ 1,009,471.00	$ 1,072,746.00	$ 988,326.00	$ 988,326.00
22	1300	Cert Perm	$ 2,186,007.00	$ 2,186,007.00	$ 2,187,340.00	$ 2,228,431.00
23	1311	Cert Temp	$ 285,457.00	$ 295,857.00	$ 278,114.00	$ 278,114.00
24	**Total 1xxx**		**$ 3,480,935.00**	**$ 3,554,610.00**	**$ 3,453,780.00**	**$ 3,494,871.00**
25	2300	Class Supv Perm	$ 337,025.00	$ 337,025.00	$ 332,735.00	$ 338,185.00
26	2400	Class Perm	$ 1,031,030.00	$ 1,031,030.00	$ 1,002,059.00	$ 1,005,011.00
27	2405/2406	Class Temp/OT	$ 106,041.00	$ 106,041.00	$ 106,041.00	$ 106,041.00
28	2906	Other Class OT/Temp	$ 1,323,983.00	$ 1,659,935.00	$ 1,593,669.00	$ 1,593,669.00
29	**Total 2xxx**		**$ 2,798,079.00**	**$ 3,134,031.00**	**$ 3,034,504.00**	**$ 3,042,906.00**
30	3000	Benefits	$ 1,830,131.00	$ 1,973,683.00	$ 1,962,333.00	$ 1,975,101.00
31	**Total 3xxx**		**$ 1,830,131.00**	**$ 1,973,683.00**	**$ 1,962,333.00**	**$ 1,975,101.00**
32	4200	Books	$ 4,984.00	$ 4,984.00	$ 4,984.00	$ 4,984.00
33	4310	Materials	$ 54,721.00	$ 61,704.00	$ 57,107.00	$ 57,107.00
34	4400	Non Cap Equip	$ 27,038.00	$ 34,339.00	$ 34,339.00	$ 34,339.00
35	**Total 4xxx**		**$ 86,743.00**	**$ 101,027.00**	**$ 96,430.00**	**$ 96,430.00**
36	5200	Travel & Conference	$ 97,862.00	$ 113,453.00	$ 113,453.00	$ 113,453.00
37	5300	Dues & Membership.	$ 46,475.00	$ 43,975.00	$ 43,975.00	$ 43,975.00
38	5400	Insurance/Property & Liability	$ 17,882.00	$ 17,882.00	$ 18,597.00	$ 19,341.00
39	5580	Laundry/Dry Cleaning	$ 1,000.00	$ 1,000.00	$ 1,040.00	$ 1,082.00
40	5600	Rent/Bldgs. & Repairs	$ 20,900.00	$ 34,310.00	$ 34,310.00	$ 34,310.00
41	5620	SJCOE Rent Only	$ 566,137.00	$ 566,137.00	$ 566,137.00	$ 566,137.00
42	5710	Direct Cost for Interfund Serv.	$ 157,683.00	$ 157,683.00	$ 157,683.00	$ 157,683.00
43	5800	Contract Services	$ 2,392,386.00	$ 2,420,299.00	$ 357,047.00	$ 357,047.00
44	5900	Postage/Cell/Internet	$ 20,700.00	$ 20,700.00	$ 21,528.00	$ 22,389.00
45	**Total 5xxx**		**$ 3,321,025.00**	**$ 3,375,439.00**	**$ 1,313,770.00**	**$ 1,315,417.00**
46	6200	Building Improvements				
47	6400	Equipment				
48	**Total 6xxx**		**$ -**	**$ -**	**$ -**	**$ -**
49	7310	Indirect	$ 985,968.00	$ 1,044,051.00	$ 909,066.00	$ 914,967.00
50	743x	Debt Service	$ 27,239.00	$ 27,239.00	$ 27,239.00	$ 27,239.00
51	**Total 7xxx**		**$ 1,013,207.00**	**$ 1,071,290.00**	**$ 936,305.00**	**$ 942,206.00**
52	**Total Expenses**		**$ 12,530,120.00**	**$ 13,210,080.00**	**$ 10,797,122.00**	**$ 10,866,931.00**
53	Total Surplus/Deficit		$ (235,764.00)	$ (918,814.00)	$ (954,513.00)	$ (903,886.00)
54	**Ending Balance**		**$ 4,822,678.87**	**$ 4,139,628.87**	**$ 3,185,115.87**	**$ 2,281,229.87**
55	*Teach Out Plan / Reserve*		*$ 1,893,756.00*	*$ 1,893,756.00*	*$ 1,893,756.00*	*$ 1,893,756.00*
56	*2% Economic Uncertainty Reserve*		*$ 250,602.00*	*$ 264,202.00*	*$ 215,942.00*	*$ 217,339.00*
57	*Amount Above (Below) Target*		*$ 2,678,320.87*	*$ 1,981,670.87*	*$ 1,075,417.87*	*$ 170,134.87*
58	**Total Ending Balance with Teach Out Reserve June 30th**		**$ 4,822,678.87**	**$ 4,139,628.87**	**$ 3,185,115.87**	**$ 2,281,229.87**

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Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-6500-1020	Special Education (Restricted)	Community Center for the Blind	$41,058.00	7/2/2025	Rowena Fairbanks	Contracted services to provide instructional assistant for Special Education during the 2025/26 FY	PO26-01219
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Weingarten Children's Center Foundation Hearing Research	$32,042.00	7/17/2025	Rowena Fairbanks	Contracted services to provide basic education instruction. Language and Speech Therapy, Education Audiology and Speech assessments during the 2025/26 FY	PO26-01467
Fund 01 01-9010-6386	CIS (Restricted)	Old Sow Coaching and Consulting	$25,540.00	8/28/2025	Sally Glusing	Contracted services to provide individual leadership coaching for Director, including targeted professional development via coaching during FY 25/26	PO26-04048
Fund 01 01-7810-6359	Comp Health (Restricted)	Banta Unified School District	$40,000.00	7/2/2025	Sheri Coburn	Contracted services for the Mental Health Student Services Act during the 2025/26 FY	PO26-04091
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Lodi Unified School District	$135,200.00	7/2/2025	Sheri Coburn	Contracted services for the Mental Health Student Services Act during the 2025/26 FY	PO26-04092
Fund 01 01-0000-4205	Workforce Development (Unrestricted)	WECA ATC Apprenticeship and Training Committee	$1,008,780.00	10/14/2025	Carly Sexton	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2025/26 FY	PO26-04094
Fund 01 01-9010-6264	GVCC (Restricted)	Sonora Area Foundation	$28,875.00	10/25/2025	Nick Mueller	Contracted services to provide local oversight of training for the Workforce Program during the 2025/26 FY	PO26-04095
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Calaveras County Office of Education	$80,555.00	11/7/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04113
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	West Ed	$500,000.00	7/2/2025	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 the professional learning and support they need to provide higher learning during the 2025/26 FY	PO26-04150
Fund 01 01-0000-4205	Workforce Development (Unrestricted)	SMUD	$192,984.00	10/15/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for the State of California registered apprentices participating in the program during the 2025/26 FY	PO26-04157
Fund 01 Fund 09 01-0240-3190 *01-0240-3190 *09-0240-8100 *(5100)	COSP (Unrestricted)	San Joaquin County Probation Department	$702,003.00	11/11/2025	Connor Sloan	Contracted services to administer a cooperative program through the community schools program for at risk youth during the 2025/26 FY	PO26-04161
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	El Dorado County Office of Education	$83,536.00	11/11/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04165
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Oak View Union Elementary School District	$56,700.00	7/2/2025	Sheri Coburn	Contracted services for the Mental Health Student Services Act during the 2025/26 FY	PO26-04179
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Stockton Unified School District	$118,500.00	7/2/2025	Sheri Coburn	Contracted services for the Mental Health Student Services Act during the 2025/26 FY	PO26-04180
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Manteca Unified School District	$112,000.00	7/2/2025	Sheri Coburn	Contracted services for the Mental Health Student Services Act during the 2025/26 FY	PO26-04181
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Eaton Interpreting Services	$219,498.00	10/24/2025	Rowena Fairbanks	Contracted services to provide sign language interpretation needed during the 2025/26 FY	PO26-04184
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Anna Babarinde	$110,000.00	7/2/2025	Katie Wipfli	Contracted services to Co-design and facilitate science steering team meetings during the 2025/26 FY	PO26-04190
Fund 01 01-0000-4205	Workforce Development (Unrestricted)	UFCW Northern California Meat Apprenticeship Committee	$105,264.00	11/4/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for the State of California registered apprentices participating in the program during the 2025/26 FY	PO26-04200

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Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Kings County Office of Education	$83,397.00	11/14/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04205
Fund 01 01-7810-6053	STEM (Restricted)	Santa Clara County Office of Education	$109,744.00	11/14/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04211
Fund 01 01-9012-6351	Comp Health (Restricted)	Lincoln Unified School District	$45,000.00	7/2/2025	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2025/26 FY	PO26-04215
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Placer County Office of Education	$88,528.00	11/15/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04233
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	Ripon Unified School District	$96,004.17	7/2/2025	Sheri Coburn	Contracted services to facilitate the afterschool learning program during the 2025/26 FY	PO26-04246
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	Lincoln Unified School District	$604,579.36	7/2/2025	Sheri Coburn	Contracted services to facilitate the afterschool learning program during the 2025/26 FY	PO26-04247
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Riverside County Office of Education	$128,256.00	11/19/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04280
Fund 01 01-9010-7161	STEM (Restricted)	California Science Teachers Association	$36,000.00	7/2/2025	Katie Wipfli	Contracted services to provide a partnership for the CALMSCS Science CoP and host the California Science Leadership Academy and Professional Learning Series during the 2025/26 FY	PO26-04287
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	Team Charter Academy	$177,030.07	7/2/2025	Sheri Coburn	Contracted services to facilitate the afterschool learning program during the 2025/26 FY	PO26-04328
Fund 01 01-9010-6312 *01-9010-6312 *(5100)	Comp Health (Restricted)	Lincoln Unified School District	$205,490.50	11/25/2025	Sheri Coburn	Contracted services to participate in the CYBHI activities during the 2025/26 FY	PO26-04329
Fund 01 01-9010-6312 *01-9010-6312 *(5100)	Comp Health (Restricted)	Linden Unified School District	$62,500.00	11/25/2025	Sheri Coburn	Contracted services to participate in the CYBHI activities during the 2025/26 FY	PO26-04330
Fund 01 01-9010-6312 *01-9010-6312 *(5100)	Comp Health (Restricted)	Manteca Unified School District	$1,157,008.00	11/25/2025	Sheri Coburn	Contracted services to participate in the CYBHI activities during the 2025/26 FY	PO26-04331
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	Team Charter Academy	$132,241.46	7/2/2025	Sheri Coburn	Contracted services to facilitate the afterschool learning program during the 2025/26 FY	PO26-04430
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	El Concilio California Academy	$176,893.69	7/2/2025	Sheri Coburn	Contracted services to facilitate the afterschool learning program during the 2025/26 FY	PO26-04431
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comp Health (Restricted)	Manteca Unified School District	$64,000.00	7/2/2025	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2025/26 FY	PO26-04433
Fund 01 01-0000-5720	Operations (Unrestricted)	Forensic Analytical Consulting Services	$44,365.00	11/21/2025	Anthony Flores	Contracted services to provide environmental health consulting services for the standard inspection and compilation of documentation associated with the AHERA during the 2025/26 FY	PO26-04507
Fund 01 01-0000-5150	Operations (Unrestricted)	Progressive Designs	$27,500.00	11/21/2025	Anthony Flores	Contracted services to provide the planning and design of the tenant improvements during the 2025/26 FY	PO26-04531

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Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comp Health (Restricted)	Tracy Unified School District	$64,000.00	7/2/2025	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2025/26 FY	PO26-04592
Fund 01 01-0000-5300	HR (Unrestricted)	SyTech Solutions	$72,780.00	11/26/2025	Anthony Chapman	Contracted services for scanning and organizing Human Resources records during the 2025/26	PO26-04595
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	New Hope School District	$149,518.83	7/2/2025	Sheri Coburn	Contracted services to facilitate the afterschool learning program during the 2025/26 FY	PO26-04637
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Lodi Unified School District	$230,000.00	12/16/2025	Manuel Nunez	Contracted services to provide educational services for migrant children during the 2025/26 FY	PO26-04719
Fund 01 01-0000-4205	Workforce Development (Unrestricted)	Central Valley Motherlode and Pipefitting Apprenticeship Committee	$131,580.00	9/5/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for the State of California registered apprentices participating in the program during the 2025/26 FY	PO26-04726
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Del Norte County Office of Education	$160,970.00	12/20/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04808
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Kern County Superintendent of Schools	$204,790.00	12/20/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04820
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Contra Costa County Office of Education	$149,952.00	12/20/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04821
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Sacramento County Office of Education	$215,744.00	12/23/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04834
Fund 01 *01-0724-1650 (5100)	Special Education (Restricted)	First Student	$265,500.00	12/23/2025	Rowena Fairbanks	Contracted services to provide alternative transportation services during the 2025/26 FY	PO26-04836
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Colusa County Office of Education	$161,110.00	12/23/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04841
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Glenn County Office of Education	$161,386.00	12/23/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04842
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Humboldt County Office of Education	$164,022.00	12/23/2025	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04844
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comp Health (Restricted)	Lodi Unified School District	$64,000.00	7/2/2025	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2025/26 FY	PO26-04902
Fund 01 01-9010-7161	STEM (Restricted)	San Diego County Superintendent of Schools	$39,000.00	12/11/2025	Katie Wipfli	Contracted services to participate in the collaboration and development of the upper elementary professional learning modules and sessions related to the PL during the 2025/26 FY	PO26-04946
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Imperial County Office of Education	$84,160.00	1/8/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04948

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Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Inyo County Superintendent of Schools	$160,970.00	1/8/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04949
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Lake County Office of Education	$162,080.00	1/8/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04950
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Lassen County Office of Education	$160,832.00	1/8/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04951
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Madera County Superintendent of Schools	$167,072.00	1/8/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04952
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Mendocino County Office of Education	$162,912.00	1/9/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04980
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Merced County Office of Education	$129,984.00	1/9/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04981
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Modoc County Office of Education	$111,484.00	1/9/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04982
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Mono County Office of Education	$160,416.00	1/9/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04986
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Napa County Office of Education	$164,576.00	1/9/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-04987
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comp Health (Restricted)	Stockton Unified School District	$64,000.00	7/2/2025	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2025/26 FY	PO26-05026
Fund 01 01-0000-4205	Ed. Services (Unrestricted)	E&J Winery	$61,404.00	7/2/2025	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for the State of California registered apprentices participating in the program during the 2025/26 FY	PO26-05034
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Nevada County Superintendent of Schools	$162,496.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05040
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Orange County Department of Education	$267,882.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05041
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Benito County Office of Education	$162,634.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05042
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Luis Obispo County Office of Education	$167,626.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05043

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Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Mateo County Office of Education	$180,938.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05044
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Santa Cruz County Office of Education	$169,152.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05046
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Sierra County Office of Education	$160,138.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05047
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Siskiyou County Office of Education	$161,386.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05048
Fund 01 01-7810-6053 01-7810-6053 *(5100)	STEM (Restricted)	Solano County Office of Education	$174,006.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05049
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Sutter County Superintendent of Schools	$141,726.44	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05051
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Tulare County Office of Education	$137,680.50	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05052
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Tuolumne County Superintendent of Schools	$121,039.50	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05053
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Venture County Office of Education	$190,784.00	1/14/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05054
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Marin County Office of Education	$167,488.00	1/21/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05132
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Francisco Unified School District	$173,590.00	1/23/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05204
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Manteca Unified School District	$197,190.00	1/24/2026	Manuel Nunez	Contracted services for educational services during the 2025/26 FY	PO26-05238
Fund 01 01-9010-7161	STEM (Restricted)	Sacramento County Office of Education	$32,500.00	1/24/2026	Katie Wipfli	Contracted services to participate in the collaboration and development of the NGSS during the 2025/26 FY	PO26-05239
Fund 01 01-6332-6409 01-6770-3289	COSP (Restricted)	H-Art Therapy	$44,100.00	12/18/2025	Connor Sloan	Contracted services to provide art wellness workshops during the 2025/26 FY	PO26-05318
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	SDS Education Consulting Inc.	$110,000.00	7/2/2025	Katie Wipfli	Contracted services to participate in the California Mathematics, Science and Computer Science partnership during the 2025/26 FY	PO26-05358

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

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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Los Angeles County Office of Education	$483,786.00	1/31/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and facilitated by COE leaders t0 build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05360
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Bernardino County Schools	$251,658.00	1/31/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05361
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Diego County Superintendent of Schools	$273,706.00	1/31/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05362
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Amador County Office of Education	$160,970.00	1/31/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05364
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Alameda County Office of Education	$210,890.00	1/31/2026	Katie Wipfli	Contracted services to provide local implementation teams to assemble and facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2025/26 FY	PO26-05365

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 #
01-6010-2300-6371 01-9010-2300-6360 01-4124-2300-6343	Restricted	Catalina Kaur	$538.08 Daily	$577.36 Daily	Sheri Coburn	Position changed from Coordinator II-Ed Services Position in Comprehensive Health to Coordinator IV-Ed Services Position in Comprehensive Health. Increase of $11,589.01.	96654
01-0000-2400-5000	Unrestricted	Chantelle Martocchio	$261.78 Daily	$313.66 Daily	Jennifer Barros	Position changed from Human Resources Technician II Position in Special Education to Payroll Specialist Position in Business Services. Increase of $18,510.14.	96273
01-0000-2300-5205	Unrestricted	Dimel Kiryakous	$661.22 Daily	$699.53 Daily	Edmond Babakhan	Position changed from Coordinator IV-IT Position in Information Technology to Director I-IT Position in Information Technology. Increase of $12,070.37.	96209
09-0240-2900-8100	Unrestricted	Jessica Duran	$208.48 Daily	$208.48 Daily	Irina Bazyuk	Position changed from Campus Connection Technician Position in Alternative Education to Student Services Health Technician Position in One.Charter. Increase of $29,895.12.	96039
01-0000-2300-5060	Unrestricted	Joseph Samson	$523.68 Daily	$561.92 Daily	Marlene Acosta	Position changed from Coordinator II-Administrative Services Position in Administration to Coordinator IV-Administrative Services Position in Administration. Increase of $11,754.45.	98628
01-0000-2300-4205 01-6388-2300-4400 01-9010-2300-4222	Unrestricted/Restricted	Melanie Lim	$330.34 Daily	$561.92 Daily	Carly Sexton	Position changed from Project Liaison II-Ed Services Position in Educational Services to Coordinator IV-Ed Services Position in Educational Services. Increase of $71,184.51.	92322
01-0000-2300-7903	Unrestricted	Nicole Zeiher	$324.55 Daily	$561.92 Daily	Rowena Fairbanks	Position changed from System Specialist Position in CodeStack to Coordinator IV-Special Ed Position in Special Education. Increase of $53,249.99.	95285
01-0000-2300-5205	Unrestricted	Roy Park	$661.22 Daily	$699.53 Daily	Edmond Babakhan	Position changed from Coordinator IV-Technology Position in Information Technology to Director I-IT Position in Information Technology. Increase of $11,775.97.	96201
01-0000-2300-5216	Unrestricted	Vi Nguyen	$729.02 Daily	$767.71 Daily	Edmond Babakhan	Position changed from Director II-IT Position in Information Technology to Director III-IT Position in Information Technology. Increase of $11,892.77.	96227
01-0000-2300-5217	Unrestricted	William Tipton	$729.02 Daily	$767.71 Daily	Edmond Babakhan	Position changed from Director II-IT Position in Information Technology to Director III-IT Position in Information Technology. Increase of $13,082.05.	96226

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

2025-26 Second 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 March 18, 2026, has reviewed and approved the Second Interim Assumptions Worksheets that are included as part of the Second Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____ Date: March 18, 2026

President, Board of Education

Signed: _____ Date: March 18, 2026

County Superintendent

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

2025-26 Second 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 First Interim Totals	Second Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		973.65 ADA	911.35 ADA	831.94 ADA
Estimated P-2 ADA:		740.61 ADA	740.61 ADA	740.61 ADA
Total Change from Prior Period		$ (2,233,826)	$ (237,433)	$ (846,705)
Adjusted Budget Amount	$ 52,400,060	$ 50,166,234	$ 49,928,801	$ 49,082,096
Please describe reason(s) for changes:		Changes in ADA, COLA and UPP %	COLA Adjustment and Changes to UPP %	COLA Adjustment and Changes to UPP %
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$ -	$ -	$ -
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ -	$ -	$ -	$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
State Revenue (8300-8599):				
COLA % Used for:		% $	% $	% $
One time $ included in:		$ -	$ (3,328,251)	$
Plus(Minus) Other $ changes:		$ (144,648)	$ -	$ -
Total Change from Prior Period		$ (144,648)	$ (3,328,251)	$ -
Adjusted Budget Amount	$ 17,499,274	$ 17,354,626	$ 14,026,375	$ 14,026,375
Please describe reason(s) for changes:		$10,291 Increase in Lottery ($154,939) Decrease in All Other State Revenues	($3,328,251) Decrease in Apprenticeship One-Time	N/A

	2025-26 First Interim Totals	Second Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
REVENUES Cont.:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% $	% $	% $
One time $ included in:		$ -	$ -	$ -
Plus(Minus) Other $ changes:		$ 792,237	$ (474,114)	$ (544,633)
Total Change from Prior Period		$ 792,237	$ (474,114)	$ (544,633)
Adjusted Budget Amount	$ 43,193,723	$ 43,985,960	$ 43,511,846	$ 42,967,213
Please describe reason(s) for changes:		($485,957) Decrease in Rental Income at 3127 Transworld Dr	($286,013) Decrease in Rental Income at 3127 Transworld Dr	($406,379) Decrease in Rental Income at 3127 Transworld Dr
		$502,263 Increase in Special Ed Transportation	($188,101) Decrease in Estimated Interest Revenue	($138,254) Decrease in Estimated Interest Revenue
		$98,648 Increase in Ed Services		
		$501,779 Increase in Charter Fees		
		$95,399 Increase in Court & Community Schools		
		$80,105 Increase in Fiscal Oversight		
Transfers In/Sources (8900-8979):				
Other One time $ included in:		$ 41,185	$ (2,161,412)	$ -
Plus(Minus) Other $ changes:		$ -	$ -	$ -
Total Change from Prior Period		$ 41,185	$ (2,161,412)	$ -
Adjusted Budget Amount	$ 2,120,227	$ 2,161,412	$ -	$ -
Please describe reason(s) for changes:		$41,185 Increase in Subscriptions - GASB 96	($2,161,412) Decrease in Subscription & Property Leases One-Time	N/A
REVENUES Cont.:				
Contributions (8980-8999):				
(Incr.)Decr. for Sp. Ed. :		$	$	$
(Incr.)Decr. for On-going Major Maint (RRM). :		$ (165,680)	$ 976,395	$ 383,615
Other One time $ included in:		$ -	$	$
Plus(Minus) Other $ changes:		$ (115,068)	$ (236,359)	$ (91,872)
Total Change from Prior Period		$ (280,748)	$ 740,036	$ 291,743
Adjusted Budget Amount	$ (10,180,363)	$ (10,461,111)	$ (9,721,075)	$ (9,429,332)
Please describe reason(s) for changes:		($165,680) Decrease in Routine Repair & Maintenance	$976,395 Increase in Routine Repair & Maintenance	$383,615 Increase in Routine Repair & Maintenance
		($24,438) Decrease in COSP Print Shop, Food Services, & Special Ed	($72,568) Decrease in COSP Print Shop, Food Services, & Special Ed	($79,824) Decrease in COSP Print Shop, Food Services, & Special Ed
		$13,600 Increase in Teacher's College	($53,231) Decrease in Student Engagement & The Arts	($58,554) Decrease in Student Engagement & The Arts
		($104,230) Decrease in Education Services & Student Engagement & The Arts	$40,809 Increase in Special Ed Deferred Maintenance	$44,890 Increase in Special Ed Deferred Maintenance
			($151,369) Decrease in Teacher's College	$1,616 Increase in Teachers College
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		$ (239,563)	$ (1,421,376)	$ 291,743
Adjusted Budget Amount	$ (8,060,136)	$ (8,299,699)	$ (9,721,075)	$ (9,429,332)
Total Revenues & Other Financing Source	**$ 105,032,921**	**$ 103,207,121**	**$ 97,745,947**	**$ 96,646,352**

	2025-26 First Interim Totals	Second Interim (Unrestricted Only) 2025-26		Projected (Unrestricted Only) 2026-27		Projected (Unrestricted Only) 2027-28	
EXPENSES:							
Object 1XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$ -	2 %	$ 242,316	2 %	$ 241,059
Settlement included in:		%	$ -	%	$	%	$
Other:							
Growth Positions:		FTE	$ -	FTE	$	FTE	$
One time $ included in:			$ -		$ (305,164)		$ -
Plus(Minus) Other $ changes:			$ (39,659)		$		$
Total Change from Prior Period			$ (39,659)		$ (62,848)		$ 241,059
Adjusted Budget Amount	$ 12,155,448		$ 12,115,789		$ 12,052,941		$ 12,294,000
Please describe reason(s) for changes:		$182,669 Increase Temps/Subs		$242,316 Estimated 2% Step & Column		$241,059 Estimated 2% Step & Column	
		($222,328) Attrition and Budget Distribution Changes		($305,164) Backout Prior Year One-Time $3,200.00 Off-Schedule			
Object 2XXX:				% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$ -	2 %	$ 548,391	2 %	$ 544,182
Settlement included in:		%	$ -	%	$	%	$
Other:							
Growth Positions:		8.75 FTE	$ 357,395	FTE	$	FTE	$
One time $ included in:			$ -		$ (758,862)		$
Plus(Minus) Other $ changes:			$ (363,104)		$		$
Total Change from Prior Period			$ (5,709)		$ (210,471)		$ 544,182
Adjusted Budget Amount	$ 27,425,283		$ 27,419,574		$ 27,209,103		$ 27,753,285
Please describe reason(s) for changes:		$357,395 Increase New Positions @ 8.75 FTE		$548,391 Estimated 2% Step & Column		$544,182 Estimated 2% Step & Column	
		$149,588 Increase Temps/Subs		($758,862) Backout Prior Year One-Time $3,200.00 Off-Schedule			
		($512,692) Attrition and Budget Distribution Changes					

	2025-26 First Interim Totals	Second Interim (Unrestricted Only) 2025-26		Projected (Unrestricted Only) 2026-27		Projected (Unrestricted Only) 2027-28	
EXPENSES Cont.:							
Object 3XXX:							
Change in Statutory Benefits:		% Increase/(Decrease)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	$ -	%	$ 258,394	%	$ 259,272
Increase in Statutory due to Settlement		%	$ -	%	$ -	%	$ -
Incr./Decr. in Statutory due to rate changes		%	$ -	%	$ (112,959)	%	$ 125,456
Incr./Decr. in Statutory due to +/- positions, other changes		%	$ (66,165)	%	$ (350,535)	%	$ -
Total $ Change in Statutory			$ (66,165)		$ (205,100)		$ 384,728
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	$	%	$	%	$
Incr./Decr. in H & W due to CAP change		%	$ -	%	$	%	$
Incr./Decr. in H & W due to other		%	$ (7,808)	%	$	%	$
Incr./Decr. in H & W due to +/- positions		%	$ 66,608	%	$	%	$
Are you budgeting at the CAP ?		Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total $ Change in H & W			$ 58,800		$ -		$ -
Changes in Other Benefits:		%	$	%	$	%	$
Total $ Change in Benefits:			$ (7,365)		$ (205,100)		$ 384,728
One time benefit $ included above:			$ -		$ -		$ -
Total Change from Prior Period			$ (7,365)		$ (205,100)		$ 384,728
Adjusted Budget Amount	$ 18,322,282		$ 18,314,917		$ 18,109,817		$ 18,494,545
Please describe changes next page:							
		N/A		Estimated Step & Column		Estimated Step & Column	
				Employer Rate Decrease (PERS 26.81% to 26.40%)		Employer Rate Increase (PERS 26.40% to 26.90%)	
				Employer Rate Decrease (SISC 3.8% to 2.6%)			
Object 4XXX:							
% Increase(Decrease) included in:		%	$ -	%	$	%	$
Flat $ Increase(Decrease) included in:			$ (58,194)		$ 169,644		$ 178,126
One time $ included in:			$ -		$ -		$ -
Total Change from Prior Period			$ (58,194)		$ 169,644		$ 178,126
Adjusted Budget Amount	$ 3,451,065		$ 3,392,871		$ 3,562,515		$ 3,740,641
Please describe reason(s) for changes:							
		($834) Decrease in Textbooks & Books		$169,644 Increase in Materials & Supplies		$178,126 Increase in Materials & Supplies	
		($28,281) Decrease in Materials & Supplies					
		($29,079) Decrease in Non-Capitalized Equipment					

	2025-26 First Interim Totals	Second Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% $	8 % $ 192,341	8 % $ 207,728
Flat $ Increase(Decrease) included in:		$ 1,439,141	$ 1,592,080	$ 1,671,684
One time $ included in:		$ 461,028	$ -	$ -
Total Change from Prior Period		$ 1,900,169	$ 1,784,421	$ 1,879,412
Adjusted Budget Amount	$ 32,345,703	$ 34,245,872	$ 36,030,293	$ 37,909,705
Please describe reason(s) for changes:				
		$721,910 Increase in Sub Agreements/Contracted Services	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
		$461,028 Increase in Apprenticeship Contracts One-Time	$1,592,080 Increase in Other Operating Expenses	$1,671,684 Increase in Other Operating Expenses
		$10,765 Increase in Travel/Legal/Dues/Insurance/Printing/ Communications/Postage		
		$10,263 Increase in Utilities		
		$193,312 Increase in Other Operating Costs		
		$108,640 Increase in Repairs		
		$423,789 Increase in Direct Cost Services		
		($4,626) Decrease in Interfund/Interprogram Services		
		($24,912) Decrease in Facilities Rentals/Leases		
Object 6XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ 744,593	$ -	$ -
One time $ included in:		$ 3,000,000	$ (31,665,558)	$ (14,277,718)
Total Change from Prior Period		$ 3,744,593	$ (31,665,558)	$ (14,277,718)
Adjusted Budget Amount	$ 58,959,483	$ 62,704,076	$ 31,038,518	$ 16,760,800
Please describe reason(s) for changes:				
		$41,185 Increase in Capital Leases	($31,665,558) Decrease in One-Time Building Expenses	($14,277,718) Decrease in One-Time Building Expenses
		$315,008 Increase in Deferred Maintenance		
		$3,000,000 Increase in Qantas Warehouse Property Purchase One-Time		
		($20,370) Decrease in Sky Mountain		
		$353,030 Increase in Nelson Center Building Expenses		
		$83,100 Increase in CodeStack Building		
		($27,360) Decrease in Miscellaneous Equipment and Building Improvements		

	2025-26 First Interim Totals	Second Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
EXPENSES Cont.:				
Other Outgo - Objects 7100-7299, 7400-7499				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ 18,937	$ 75,214	$ (395,029)
One time $ included in:		$	$	$
Total Change from Prior Period		$ 18,937	$ 75,214	$ (395,029)
Adjusted Budget Amount	$ 766,819	$ 785,756	$ 860,970	$ 465,941
Please describe reason(s) for changes:				
		$18,937 Increase in Debt Services - Principal & Interest	$75,214 Increase in Debt Services - Principal & Interest & QZAB	($395,029) Decrease in Debt Services - Principal & Interest & QZAB
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ (195,784)	$ (856,798)	$ (365,529)
One time $ included in:		$	$ -	$ -
Total Change from Prior Period		$ (195,784)	$ (856,798)	$ (365,529)
Adjusted Budget Amount	$ (15,347,328)	$ (15,543,112)	$ (16,399,910)	$ (16,765,439)
Please describe reason(s) for changes:				
		Increase in Expenses	Increase in Expenses	Increase in Expenses
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$ -	$ (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:				
		N/A	($75,000) Decrease in Early Childhood Contribution	N/A
			($1,500,000) Decrease in Special Insurance Fund	
Total Expenditures & Other Financing Use	**$ 139,678,009**	**$ 145,034,997**	**$ 112,488,501**	**$ 100,677,732**
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	**$ (34,645,088)**	**$ (41,827,876)**	**$ (14,742,554)**	**$ (4,031,380)**

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

2025-26 Second 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 First Interim Totals	Second Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
REVENUES:				
LCFF Funding Sources (8010-8099):				
Total Change from Prior Period		$ 346,135	$ -	$ -
Adjusted Budget Amount	$ 5,980,484	$ 6,326,619	$ 6,326,619	$ 6,326,619
Please describe reason(s) for changes:		$346,135 Increase in Property Tax Transfers	N/A	N/A
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% $	% $ -	% $ -
One time $ included in:		$ -	$ -	$ -
Plus(Minus) Other $ changes:		$ (15,844)	$ -	$ -
Total Change from Prior Period		$ (15,844)	$ -	$ -
Adjusted Budget Amount	$ 11,727,598	$ 11,711,754	$ 11,711,754	$ 11,711,754
Please describe reason(s) for changes:		$15,157 Increase in SELPA (ADR) Alternative Dispute Resolution	N/A	N/A
		$21,830 Increase in Child Nutrition Programs		
		($52,207) Decrease in Title III English Learners		
		$349 Increase in Title IV Student Support and Academic Enrichment Grant		
		($973) Decrease in McKinney Vento Homeless Assistance Act		
REVENUE Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		% $	% $	% $
One time $ included in:		$ 133,846	$ (19,321,437)	$ (11,604,845)
Plus(Minus) Other $ changes:		$ 1,333,935	$ -	$
Total Change from Prior Period		$ 1,467,781	$ (19,321,437)	$ (11,604,845)
Adjusted Budget Amount	$ 60,958,373	$ 62,426,154	$ 43,104,717	$ 31,499,872
Please describe reason(s) for changes:		$5,250 Increase in Lottery	($19,321,437) Decrease in Math, Science, Computer Science	($11,604,845) Decrease in Math, Science, Computer Science
		($17,599) Decrease in Mental Health	Professional Learning Grant One-Time Carryover Adjustment	Professional Learning Grant One-Time Carryover Adjustment
		$16,223 Increase in Child Nutrition		
		$500,000 Increase in Youth Community Access Durham Ferry (Prop 64)		
		$262,015 Increase in COSP Student Support and Professional Development Discretionary Block Grant		
		$133,846 Increase in Learning Recovery Emergency Block Grant One-Time		
		$450,000 Increase in California Community Schools Partnership Program		
		$6,000 Increase in SELPA Workability		
		$112,046 Increase in Regional English Learner Specialist Agreement		

	2025-26 First Interim Totals	Second Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
REVENUE Cont.:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% $	% $	% $
One time $ included in:		$ -	$ -	$ -
Plus(Minus) Other $ changes:		$ 713,882	$ -	$ -
Total Change from Prior Period		$ 713,882	$ -	$ -
Adjusted Budget Amount	$ 104,312,632	$ 105,026,514	$ 105,026,514	$ 105,026,514
Please describe reason(s) for changes:		($503,057) Decrease in Special Education	N/A	N/A
		$10,000 Increase in STEM Grants and Contracts		
		($3,090) Decrease in Teachers College of San Joaquin		
		$4,000 Increase in Comp Health Grants and Contracts		
		$568,258 Increase in GVCC Contracts		
		$550 Increase in Education Foundation		
		($270,635) Decrease in AmeriCorps		
		$274,673 Increase in Education Services		
		($112,126) Decrease in Codestack		
		$52,209 Increase in Children and Youth Behavioral Health Initiative		
		$80,000 Increase in Language & Literacy		
		$580,987 Increase in ELOP (Expanded Learning Opportunties Program)		
		$26,713 Increase in COSP AB 109 Workforce Development Career Hub		
		$5,400 Increase in Miscellaneous Revenues		
Transfers In/Sources (8900-8979):				
Other One time $ included in:		$ -	$ -	$ -
Plus(Minus) Other $ changes:		$ -	$ -	$ -
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ -	$ -	$ -	$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
REVENUE Cont.:				
Contributions (8980-8999):				
Incr.(Decr.) for Sp. Ed. :		$ -	$ -	$ -
Incr.(Decr.) for On-going Major Maint (RRM). :		$ 165,680	$ (976,395)	$ (383,615)
Other One time $ included in:		$ -	$	$
Plus(Minus) Other $ changes:		$ 115,068	$ 236,359	$ 91,872
Total Change from Prior Period		$ 280,748	$ (740,036)	$ (291,743)
Adjusted Budget Amount	$ 10,180,363	$ 10,461,111	$ 9,721,075	$ 9,429,332
Please describe reason(s) for changes:		$165,680 Increase in Routine Repair & Maintenance	($976,395) Decrease in Routine Repair & Maintenance	($383,615) Decrease in Routine Repair & Maintenance
		$24,438 Increase in COSP Print Shop, Food Services, & Special Ed	$72,568 Increase in COSP Print Shop, Food Services, & Special Ed	$79,824 Increase in COSP Print Shop, Food Services, & Special Ed
		($13,600) Decrease in Teacher's College	$53,231 Increase in Student Engagement & The Arts	$58,554 Increase in Student Engagement & The Arts
		$104,230 Increase in Education Services & Student Engagement & The Arts	($40,809) Decrease in Special Ed Deferred Maintenance	($44,890) Decrease in Special Ed Deferred Maintenance
			$151,369 Increase in Teacher's College	($1,616) Decrease in Teachers College
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		$ 280,748	$ (740,036)	$ (291,743)
Adjusted Budget Amount	$ 10,180,363	$ 10,461,111	$ 9,721,075	$ 9,429,332
Total Revenues & Other Financing Sources	**$ 193,159,450**	**$ 195,952,152**	**$ 175,890,679**	**$ 163,994,091**

	2025-26 First Interim Totals	Second Interim (Restricted Only) 2025-26		Projected (Restricted Only) 2026-27		Projected (Restricted Only) 2027-28	
EXPENSES:							
Object 1XXX:			$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$ -	2 %	$ 581,671	2 %	$ 558,617
Settlement included in:		%	$ -	%	$	%	$
Other:							
Growth Positions:		0.00 FTE	$ -	FTE	$	FTE	$
One time $ included in:			$ -		$ (1,734,390)		$ (43,068)
Plus(Minus) Other $ changes:			$ 138,232		$		$
Total Change from Prior Period			$ 138,232		$ (1,152,719)		$ 515,549
Adjusted Budget Amount	$ 28,945,333		$ 29,083,565		$ 27,930,846		$ 28,446,395
Please describe reason(s) for changes:							
		$119,217 Increase Temps/Subs		$581,671 Estimated 2% Step & Column		$558,617 Estimated 2% Step & Column	
		$19,015 Attrition and Budget Distribution Changes		($688,763) Backout Prior Year One-Time $3,200.00 Off-Schedule		($43,068) Decrease in Math, Science, Computer Science	
				($129,926) Decrease in Educator Effectiveness One-Time		Professional Learning Grant One-Time	
				($42,657) Decrease in Math, Science, Computer Science			
				Professional Learning Grant One-Time			
				($640,020) Decrease in Learning Recovery One-Time			
				($233,024) Decrease in Arts, Music, & Instructional Materials			
				Discretionary Block Grant One-Time			
Object 2XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$ -	2 %	$ 885,076	2 %	$ 860,632
Settlement included in:		%	$ -	%	$	%	$ -
Other:							
Growth Positions:		0.25 FTE	$ 6,416	FTE	$	FTE	$ -
One time $ included in:			$ -		$ (2,107,276)		$ (205,418)
Plus(Minus) Other $ changes:			$ 766,067		$		$ -
Total Change from Prior Period			$ 772,483		$ (1,222,200)		$ 655,214
Adjusted Budget Amount	$ 43,481,320		$ 44,253,803		$ 43,031,603		$ 43,686,817
Please describe reason(s) for changes:		$6,416 Increase New Positions @ 0.25 FTE		$885,076 Estimated 2% Step & Column		$860,632 Estimated 2% Step & Column	
		$1,120,970 Increase Temps/Subs		($1,719,172) Backout Prior Year One-Time $3,200.00 Off-Schedule		($205,418) Decrease in Math, Science, Computer Science	
		($354,903) Attrition and Budget Distribution Changes		($2,907) Decrease in Educator Effectiveness One-Time		Professional Learning Grant One-Time	
				($208,486) Decrease in Math, Science, Computer Science			
				Professional Learning Grant One-Time			
				($65,975) Decrease in Learning Recovery One-Time			
				($110,736) Decrease in Arts, Music, & Instructional Materials			
				Discretionary Block Grant One-Time			

	2025-26 First Interim Totals	Second Interim (Restricted Only) 2025-26		Projected (Restricted Only) 2026-27		Projected (Restricted Only) 2027-28	
EXPENSES Cont.:							
Object 3XXX:							
Change in Statutory Benefits:		% Increase/(Decrease)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	$ -	%	$ 461,472	%	$ 451,401
Increase in Statutory due to Settlement		%	$ -	%	$ -	%	$ -
Incr./Decr. in Statutory due to rate changes		%	$ -	%	$ (213,251)	%	$ 199,259
Incr./Decr. in Statutory due to +/- positions, other changes		%	$ 28,670	%	$ (1,180,205)	%	$ (86,696)
Total $ Change in Statutory			$ 28,670		$ (931,984)		$ 563,964
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	$	%	$	%	$
Incr./Decr. in H & W due to CAP change		%	$ -	%	$	%	$
Incr./Decr. in H & W due to other		%	$ (167,703)	%	$	%	$
Incr./Decr. in H & W due to +/- positions		%	$ 2,299	%	$	%	$
Are you budgeting at the CAP ?		Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total $ Change in H & W			$ (165,404)		$ -		$ -
Changes in Other Benefits:		%	$ -	%	$ -	%	$
Total $ Change in Benefits:			$ (136,734)		$ (931,984)		$ 563,964
One time benefit $ included above:			$		$ -		$
Total Change from Prior Period			$ (136,734)		$ (931,984)		$ 563,964
Adjusted Budget Amount	$ 33,121,330		$ 32,984,596		$ 32,052,612		$ 32,616,576
Please describe changes next page:							
		N/A		Estimated Step & Column		Estimated Step & Column	
				Employer Rate Decrease (PERS 26.81% to 26.40%)		Employer Rate Increase (PERS 26.40% to 26.90%)	
				Employer Rate Decrease (SISC 3.8% to 2.6%)			
Object 4XXX:							
% Increase(Decrease) included in:		%	$	%	$	%	$
Flat $ Increase(Decrease) included in:			$ (457,536)		$ -		$ -
One time $ included in:			$ (2,525)		$ (225,237)		$ (38,440)
Total Change from Prior Period			$ (460,061)		$ (225,237)		$ (38,440)
Adjusted Budget Amount	$ 6,628,146		$ 6,168,085		$ 5,942,848		$ 5,904,408
Please describe reason(s) for changes:							
		$66,377 Increase in Books		($175,149) Decrease in Arts, Music, & Instructional Materials		($38,440) Decrease in Learning Recovery One-Time	
		($580,432) Decrease in Materials & Supplies		Discretionary Block Grant One-Time			
		($60,152) Decrease in Diesel		($5,088) Decrease in Educator Effectiveness One-Time			
		$114,146 Increase in Non-Capitalized Equipment		($45,000) Decrease in Learning Recovery One-Time			

	2025-26 First Interim Totals	Second Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% $	8 % $ 53,823	8 % $ 58,129
Flat $ Increase(Decrease) included in:		$ 1,448,676	$ -	$ -
One time $ included in:		$ (178,754)	$ (18,790,263)	$ (10,848,642)
Total Change from Prior Period		$ 1,269,922	$ (18,736,440)	$ (10,790,513)
Adjusted Budget Amount	$ 74,589,516	$ 75,859,438	$ 57,122,998	$ 46,332,485
Please describe reason(s) for changes:				
		$666,968 Increase in Sub Agreements & Contracted Services	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
		($266,934) Decrease in Math, Science, Computer Science Professional Learning Grant One-Time	($210,462) Decrease in Educator Effectiveness One-Time	($10,809,904) Decrease in Math, Science, Computer Science Professional Learning Grant One-Time Carryover Adjustment
		$99,281 Increase in Travel/Legal/Dues/Insurance/Printing/Communications/ Postage	($152,345) Decrease in Learning Recovery One-Time	($38,738) Decrease in Learning Recovery One-Time
		($63,601) Decrease in Utilities	($18,377,456) Decrease in Math, Science, Computer Science Professional Learning Grant One-Time Carryover Adjustment	
		$359,615 Increase in Facilities Rentals, Leases, Repairs	($50,000) Decrease in Arts, Music, & Instructional Materials	
		$16,260 Increase in Equipment Rentals, Leases, Repairs	Discretionary Block Grant One-Time	
		($423,789) Decrease in Direct Costs/Interprogram Services		
		$882,122 Increase in Other Services and Operating Expenses		
Object 6XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ (75,000)	$	$
One time $ included in:		$ 7,572	$ (23,632)	$
Total Change from Prior Period		$ (67,428)	$ (23,632)	$ -
Adjusted Budget Amount	$ 1,231,913	$ 1,164,485	$ 1,140,853	$ 1,140,853
Please describe reason(s) for changes:				
		$75,000 Increase in Student Support and Enrichment Block Grant	($23,632) Decrease in Learning Recovery One-Time	N/A
		($150,000) Decrease in Codestack		
		$7,572 Increase in COSP AB 109 Workforce Development Career Hub		

	2025-26 First Interim Totals	Second Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
EXPENSES Cont.:				
Other Outgo - Objects 7100-7299, 7400-7499				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ (3,096)	$ (130,448)	$ (158,567)
One time $ included in:		$	$	$
Total Change from Prior Period		$ (3,096)	$ (130,448)	$ (158,567)
Adjusted Budget Amount	$ 522,636	$ 519,540	$ 389,092	$ 230,525
Please describe reason(s) for changes:				
		($3,096) Decrease in Debt Services - Principal & Interest	($130,448) Decrease in Debt Services - Principal & Interest	($158,567) Decrease in Debt Services - Principal & Interest
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ 174,165	$ (424,483)	$ (251,581)
One time $ included in:		$	$	$
Total Change from Prior Period		$ 174,165	$ (424,483)	$ (251,581)
Adjusted Budget Amount	$ 13,424,940	$ 13,599,105	$ 13,174,622	$ 12,923,041
Please describe reason(s) for changes:				
		Increase in Expenses	Decrease in Expenses	Decrease in Expenses
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% $ -	% $ -	% $ -
Flat $ Increase(Decrease) included in:		$	$ -	$ -
One time $ included in:		$ 29,100	$ (62,347)	$ -
Total Change from Prior Period		$ 29,100	$ (62,347)	$ -
Adjusted Budget Amount	$ 222,300	$ 251,400	$ 189,053	$ 189,053
Please describe reason(s) for changes:				
		$29,100 Increase in Venture Academy Fundraising One-Time	($62,347) Decrease in Venture Academy Fundraising One-Time	N/A
Total Expenditures & Other Financing Uses	**$ 202,167,434**	**$ 203,884,017**	**$ 180,974,527**	**$ 171,470,153**
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	**$ (9,007,984)**	**$ (7,931,865)**	**$ (5,083,848)**	**$ (7,476,062)**

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

2025-26 Second 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.

		Second Interim 2025-26		Projected 2026-27		Projected 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**				
ENDING FUND BALANCE		**$ 127,299,847**	**$ 59,939,593**	$ **112,557,293**	**$ 54,855,745**	**$ 108,525,913**	**$ 47,379,683**
COMPONENTS OF ENDING FUND BALANCE:							
Reserved Amounts	Must Agree to Components of Fund Balance Form 01 pg 2						
Revolving Cash	9711	**30,000**	$	$ **30,000**	$	$ **30,000**	$
Stores	9712		$	$	$	$	$
Prepaid Expenditures	9713		$	$	$	$	$
General Reserve (EC 42124)	9730		$	$	$	$	$
Legally Restricted Balances	9740		$ **59,939,593**	$	$ **54,855,745**	$	$ **47,379,683**
Designated Amounts							
Designated for Economic Uncertainties	9789	**6,978,872**	$	$ **5,869,261**	$	$ **5,442,958**	$
Total Other Designations	9780	**90,498,723**	$	$ **82,998,723**	$	$ **81,498,723**	$
Undesignated/Unappropriated	9790	**29,792,252**	$ -	$ **23,659,309**	$ -	$ **21,554,232**	$ -

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)
A. REVENUES								
1) LCFF Sources		8010-8099	52,517,714.00	50,166,234.00	31,370,539.02	50,166,234.00	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	17,354,626.00	11,531,004.74	17,354,626.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,448,123.00	43,985,960.00	24,196,403.06	43,985,960.00	0.00	0.0%
5) TOTAL, REVENUES			108,218,992.00	111,506,820.00	67,362,032.45	111,506,820.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,191,827.00	12,115,789.00	6,713,985.23	12,115,789.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,889,364.00	27,419,574.00	15,349,019.36	27,419,574.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,278,254.00	18,314,917.00	9,770,790.98	18,314,917.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,372,653.00	3,392,871.00	1,364,015.06	3,392,871.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,381,057.00	34,245,872.00	19,362,835.06	34,245,872.00	0.00	0.0%
6) Capital Outlay		6000-6999	49,381,677.00	62,704,076.00	9,371,334.12	62,704,076.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	703,933.00	785,756.00	372,715.16	785,756.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,806,055.00)	(15,543,112.00)	(4,363,511.05)	(15,543,112.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			121,392,710.00	143,435,743.00	57,941,183.92	143,435,743.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,173,718.00)	(31,928,923.00)	9,420,848.53	(31,928,923.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2,161,412.00	2,161,410.26	2,161,412.00	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)	(10,461,111.00)	0.00	(10,461,111.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,233,550.00)	(9,898,953.00)	2,161,410.26	(9,898,953.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,407,268.00)	(41,827,876.00)	11,582,258.79	(41,827,876.00)		
F. FUND BALANCE, RESERVES								
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	127,299,847.00		127,299,847.28		
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	90,498,723.00		90,498,723.28		
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*					
Court/Community Schools	0000	9780		*963,364.00*				
Buildings	0000	9780		*19,519,868.00*				
Ed-Join	0000	9780		*4,462,154.00*				
Apprenticeship	0000	9780		*4,456,780.00*				
Deferred Maintenance	0000	9780		*6,247,629.00*				
Education Services	0000	9780		*800,743.00*				
Mandated Costs	0000	9780		*4,279,658.00*				
Misc. Ending Balances & Reserves	0000	9780		*48,966,836.00*				
Lottery	1100	9780		*801,691.00*				
Court/Community Schools	0000	9780				*963,364.00*		
Buildings	0000	9780				*19,519,868.00*		
Ed-Join	0000	9780				*4,462,154.00*		
Apprenticeship	0000	9780				*4,456,780.00*		
Deferred Maintenance	0000	9780				*6,247,629.00*		
Education Services	0000	9780				*800,743.00*		
Mandated Costs	0000	9780				*4,279,658.00*		
Misc. Ending Balances & Reserves	0000	9780				*48,966,836.13*		
Lottery	1100	9780				*801,691.15*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,381,665.00	6,978,872.00		6,978,872.00		
Unassigned/Unappropriated Amount		9790	35,032,560.00	29,792,252.00		29,792,252.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	38,346,973.00	36,208,675.00	20,584,109.00	36,208,675.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,074,374.00	0.00	816,220.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	84,441.00	80,605.00	40,844.86	80,605.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	15.32	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	15,197,809.00	16,088,506.00	8,605,134.94	16,088,506.00	0.00	0.0%
Unsecured Roll Taxes		8042	907,244.00	1,009,570.00	998,414.59	1,009,570.00	0.00	0.0%
Prior Years' Taxes		8043	20,193.00	28,788.00	28,787.52	28,788.00	0.00	0.0%
Supplemental Taxes		8044	517,425.00	351,098.00	297,012.79	351,098.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,341,064.00	4,810,452.00	0.00	4,810,452.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,528,559.00	1,534,677.00	0.00	1,534,677.00	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	60,112,386.00	31,370,539.02	60,112,386.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,445,305.00)	(3,619,533.00)	0.00	(3,619,533.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,074,374.00)	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(5,980,704.00)	(6,326,619.00)	0.00	(6,326,619.00)	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	50,166,234.00	31,370,539.02	50,166,234.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	264,085.63	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	9,182,374.00	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	318,816.00	318,816.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	394,314.00	346,716.00	156,514.74	346,716.00	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	3,603,971.00	1,873,300.00	3,603,971.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,253,155.00	17,354,626.00	11,531,004.74	17,354,626.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,953,661.00	5,467,704.00	2,780,856.86	5,467,704.00	0.00	0.0%
Interest		8660	9,428,938.00	9,428,938.00	5,007,113.36	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	1,812,250.50	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	16,570,208.00	6,162,333.05	16,570,208.00	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	1,170.29	0.00	0.00	0.0%
Tuition		8710	9,116,421.00	9,005,913.00	8,432,679.00	9,005,913.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,448,123.00	43,985,960.00	24,196,403.06	43,985,960.00	0.00	0.0%
TOTAL, REVENUES			108,218,992.00	111,506,820.00	67,362,032.45	111,506,820.00	0.00	0.0%
CERTIFICATED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Teachers' Salaries		1100	5,910,066.00	6,776,424.00	3,638,532.26	6,776,424.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	125,213.00	99,595.00	58,096.72	99,595.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,156,548.00	5,239,770.00	3,017,356.25	5,239,770.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,191,827.00	12,115,789.00	6,713,985.23	12,115,789.00	0.00	0.0%
CLASSIFIED SALARIES								
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	2,517,483.00	1,383,663.48	2,517,483.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,712,306.00	13,262,917.00	7,647,353.51	13,262,917.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,747,041.00	10,620,335.00	5,795,688.79	10,620,335.00	0.00	0.0%
Other Classified Salaries		2900	931,494.00	1,017,633.00	521,107.28	1,017,633.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,889,364.00	27,419,574.00	15,349,019.36	27,419,574.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,148,240.00	2,227,333.00	1,008,912.29	2,227,333.00	0.00	0.0%
PERS		3201-3202	6,475,327.00	6,726,977.00	3,674,787.04	6,726,977.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,033,944.00	2,167,670.00	1,189,961.25	2,167,670.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,156,266.00	5,628,748.00	3,025,439.05	5,628,748.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,491.00	37,553.00	26,105.67	37,553.00	0.00	0.0%
Workers' Compensation		3601-3602	619,541.00	677,595.00	378,704.83	677,595.00	0.00	0.0%
OPEB, Allocated		3701-3702	385,159.00	393,901.00	220,726.30	393,901.00	0.00	0.0%
OPEB, Active Employees		3751-3752	441,286.00	443,974.00	239,735.75	443,974.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	11,166.00	6,418.80	11,166.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,278,254.00	18,314,917.00	9,770,790.98	18,314,917.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	79,151.00	75,907.00	17,581.08	75,907.00	0.00	0.0%
Materials and Supplies		4300	2,635,379.00	2,623,931.00	1,084,115.60	2,623,931.00	0.00	0.0%
Noncapitalized Equipment		4400	655,723.00	690,633.00	262,318.38	690,633.00	0.00	0.0%
Food		4700	2,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,372,653.00	3,392,871.00	1,364,015.06	3,392,871.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,437,718.00	8,641,575.00	3,623,628.21	8,641,575.00	0.00	0.0%
Travel and Conferences		5200	769,184.00	773,094.00	328,066.03	773,094.00	0.00	0.0%
Dues and Memberships		5300	188,197.00	213,053.00	143,676.24	213,053.00	0.00	0.0%
Insurance		5400-5450	406,145.00	499,023.00	878,885.48	499,023.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,443,109.00	2,405,265.00	1,171,788.01	2,405,265.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,292,444.00	5,259,165.00	2,516,451.33	5,259,165.00	0.00	0.0%
Transfers of Direct Costs		5710	(4,315,330.00)	(5,014,335.00)	(16,278.06)	(5,014,335.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,100.00)	(14,733.00)	(12,697.38)	(14,733.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,728,021.00	19,878,849.00	10,732,008.90	19,878,849.00	0.00	0.0%
Communications		5900	1,443,669.00	1,604,916.00	(2,693.70)	1,604,916.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,381,057.00	34,245,872.00	19,362,835.06	34,245,872.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	495,000.00	1,547,898.00	1,175,562.83	1,547,898.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,469,602.00	55,396,117.00	5,703,848.69	55,396,117.00	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	3,594,649.00	330,512.34	3,594,649.00	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	2,087,545.25	2,087,546.00	0.00	0.0%
Subscription Assets		6700	0.00	73,866.00	73,865.01	73,866.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			49,381,677.00	62,704,076.00	9,371,334.12	62,704,076.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	77,798.00	87,962.00	44,027.55	87,962.00	0.00	0.0%
Other Debt Service - Principal		7439	626,135.00	697,794.00	328,687.61	697,794.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			703,933.00	785,756.00	372,715.16	785,756.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,132,528.00)	(13,599,105.00)	(3,684,587.87)	(13,599,105.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,673,527.00)	(1,944,007.00)	(678,923.18)	(1,944,007.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,806,055.00)	(15,543,112.00)	(4,363,511.05)	(15,543,112.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			121,392,710.00	143,435,743.00	57,941,183.92	143,435,743.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	2,087,546.00	2,087,545.25	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	73,866.00	73,865.01	73,866.00	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	2,161,412.00	2,161,410.26	2,161,412.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(10,050,320.00)	(10,925,214.00)	0.00	(10,925,214.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	416,024.00	464,103.00	0.00	464,103.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,634,296.00)	(10,461,111.00)	0.00	(10,461,111.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,233,550.00)	(9,898,953.00)	2,161,410.26	(9,898,953.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,980,704.00	6,326,619.00	0.00	6,326,619.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,306,948.00	11,711,754.00	2,834,332.07	11,711,754.00	0.00	0.0%
3) Other State Revenue		8300-8599	64,685,964.00	62,426,154.00	7,681,597.08	62,426,154.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,417,113.00	105,026,514.00	46,528,922.26	105,026,514.00	0.00	0.0%
5) TOTAL, REVENUES			185,390,729.00	185,491,041.00	57,044,851.41	185,491,041.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	27,386,755.00	29,083,565.00	15,884,151.52	29,083,565.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,187,837.00	44,253,803.00	23,431,920.49	44,253,803.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,793,527.00	32,984,596.00	15,948,256.91	32,984,596.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,044,559.00	6,168,085.00	1,846,270.17	6,168,085.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	77,981,357.00	75,859,438.00	13,118,462.63	75,859,438.00	0.00	0.0%
6) Capital Outlay		6000-6999	840,144.00	1,164,485.00	248,271.30	1,164,485.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	541,749.00	519,540.00	427,919.82	519,540.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,132,528.00	13,599,105.00	3,684,587.87	13,599,105.00	0.00	0.0%
9) TOTAL, EXPENDITURES			195,908,456.00	203,632,617.00	74,589,840.71	203,632,617.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,517,727.00)	(18,141,576.00)	(17,544,989.30)	(18,141,576.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	180,300.00	251,400.00	0.00	251,400.00	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	10,461,111.00	0.00	10,461,111.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,453,996.00	10,209,711.00	0.00	10,209,711.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,063,731.00)	(7,931,865.00)	(17,544,989.30)	(7,931,865.00)		
F. FUND BALANCE, RESERVES								
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	59,939,593.00		59,939,592.93		
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		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	59,353,730.00	59,939,594.00		59,939,593.48		
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)		(.55)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	5,980,704.00	6,326,619.00	0.00	6,326,619.00	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	6,326,619.00	0.00	6,326,619.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,899,831.00	1,899,831.00	0.00	1,899,831.00	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 Discretionary Grants		8182	236,048.00	251,205.00	0.00	251,205.00	0.00	0.0%
Child Nutrition Programs		8220	278,572.00	300,402.00	97,447.15	300,402.00	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	562,509.74	1,224,672.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	424,857.00	418,430.00	199,735.61	418,430.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	101,638.00	102,662.00	35,050.21	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	151,051.00	945.78	151,051.00	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	5,537,762.00	1,752,736.73	5,537,762.00	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	185,906.85	1,825,739.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,306,948.00	11,711,754.00	2,834,332.07	11,711,754.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	3,962,200.00	3,962,200.00	2,175,188.00	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	176,354.00	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	114,348.00	38,322.43	114,348.00	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	135,963.00	(19,610.43)	135,963.00	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	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career 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	289,331.00	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	54,095,975.00	4,906,502.33	54,095,975.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			64,685,964.00	62,426,154.00	7,681,597.08	62,426,154.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	441,003.00	441,003.00	99,462.47	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	201,032.00	107,176.00	201,032.00	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	47,768,592.00	22,847,622.24	47,768,592.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	11,145,132.00	11,540,482.00	0.00	11,540,482.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	43,717,867.00	44,993,850.00	23,393,107.00	44,993,850.00	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	105,026,514.00	46,528,922.26	105,026,514.00	0.00	0.0%
TOTAL, REVENUES			185,390,729.00	185,491,041.00	57,044,851.41	185,491,041.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,252,628.00	18,282,311.00	9,787,306.70	18,282,311.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,346,297.00	2,405,283.00	1,435,616.89	2,405,283.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,787,830.00	8,395,971.00	4,661,227.93	8,395,971.00	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	29,083,565.00	15,884,151.52	29,083,565.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,835,926.00	11,526,983.00	6,752,502.28	11,526,983.00	0.00	0.0%
Classified Support Salaries		2200	1,122,976.00	1,319,931.00	653,819.45	1,319,931.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,684,151.00	9,574,665.00	5,178,393.22	9,574,665.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,462,341.00	7,564,451.00	4,076,636.60	7,564,451.00	0.00	0.0%
Other Classified Salaries		2900	12,082,443.00	14,267,773.00	6,770,568.94	14,267,773.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,187,837.00	44,253,803.00	23,431,920.49	44,253,803.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,988,416.00	7,151,157.00	2,382,476.56	7,151,157.00	0.00	0.0%
PERS		3201-3202	10,336,218.00	10,684,230.00	5,492,062.68	10,684,230.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,416,926.00	3,780,269.00	2,000,261.78	3,780,269.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,525,019.00	8,648,093.00	4,623,237.59	8,648,093.00	0.00	0.0%
Unemployment Insurance		3501-3502	33,540.00	36,398.00	19,609.70	36,398.00	0.00	0.0%
Workers' Compensation		3601-3602	1,126,006.00	1,256,877.00	674,596.52	1,256,877.00	0.00	0.0%
OPEB, Allocated		3701-3702	653,067.00	738,685.00	398,427.36	738,685.00	0.00	0.0%
OPEB, Active Employees		3751-3752	714,335.00	688,862.00	357,172.13	688,862.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	25.00	412.59	25.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,793,527.00	32,984,596.00	15,948,256.91	32,984,596.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	105,412.00	259,603.00	27,058.00	259,603.00	0.00	0.0%
Materials and Supplies		4300	4,100,858.00	4,563,401.00	1,439,978.09	4,563,401.00	0.00	0.0%
Noncapitalized Equipment		4400	785,289.00	1,292,261.00	358,381.41	1,292,261.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	53,000.00	52,820.00	20,852.67	52,820.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,044,559.00	6,168,085.00	1,846,270.17	6,168,085.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	42,579,947.00	30,720,095.00	716,310.98	30,720,095.00	0.00	0.0%
Travel and Conferences		5200	1,336,029.00	1,471,994.00	568,891.37	1,471,994.00	0.00	0.0%
Dues and Memberships		5300	93,690.00	132,881.00	69,923.72	132,881.00	0.00	0.0%
Insurance		5400-5450	194,754.00	338,762.00	125,920.79	338,762.00	0.00	0.0%
Operations and Housekeeping Services		5500	628,932.00	672,785.00	256,336.27	672,785.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,505,812.00	4,263,607.00	2,548,843.72	4,263,607.00	0.00	0.0%
Transfers of Direct Costs		5710	4,315,330.00	5,014,335.00	16,278.06	5,014,335.00	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	32,896,071.00	8,667,306.02	32,896,071.00	0.00	0.0%
Communications		5900	305,897.00	321,033.00	148,651.70	321,033.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,981,357.00	75,859,438.00	13,118,462.63	75,859,438.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,164,485.00	248,271.30	1,164,485.00	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			840,144.00	1,164,485.00	248,271.30	1,164,485.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31.00	(4,829.00)	0.00	(4,829.00)	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	45,764.00	49,253.00	38,640.75	49,253.00	0.00	0.0%
Other Debt Service - Principal		7439	495,954.00	475,116.00	389,279.07	475,116.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			541,749.00	519,540.00	427,919.82	519,540.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,132,528.00	13,599,105.00	3,684,587.87	13,599,105.00	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	13,599,105.00	3,684,587.87	13,599,105.00	0.00	0.0%
TOTAL, EXPENDITURES			195,908,456.00	203,632,617.00	74,589,840.71	203,632,617.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	180,300.00	251,400.00	0.00	251,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			180,300.00	251,400.00	0.00	251,400.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	10,050,320.00	10,925,214.00	0.00	10,925,214.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(416,024.00)	(464,103.00)	0.00	(464,103.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,634,296.00	10,461,111.00	0.00	10,461,111.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,453,996.00	10,209,711.00	0.00	10,209,711.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	58,498,418.00	56,492,853.00	31,370,539.02	56,492,853.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,306,948.00	11,711,754.00	3,098,417.70	11,711,754.00	0.00	0.0%
3) Other State Revenue		8300-8599	76,939,119.00	79,780,780.00	19,212,601.82	79,780,780.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146,865,236.00	149,012,474.00	70,725,325.32	149,012,474.00	0.00	0.0%
5) TOTAL, REVENUES			293,609,721.00	296,997,861.00	124,406,883.86	296,997,861.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,578,582.00	41,199,354.00	22,598,136.75	41,199,354.00	0.00	0.0%
2) Classified Salaries		2000-2999	66,077,201.00	71,673,377.00	38,780,939.85	71,673,377.00	0.00	0.0%
3) Employee Benefits		3000-3999	49,071,781.00	51,299,513.00	25,719,047.89	51,299,513.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,417,212.00	9,560,956.00	3,210,285.23	9,560,956.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	105,362,414.00	110,105,310.00	32,481,297.69	110,105,310.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,221,821.00	63,868,561.00	9,619,605.42	63,868,561.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,245,682.00	1,305,296.00	800,634.98	1,305,296.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,673,527.00)	(1,944,007.00)	(678,923.18)	(1,944,007.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			317,301,166.00	347,068,360.00	132,531,024.63	347,068,360.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,691,445.00)	(50,070,499.00)	(8,124,140.77)	(50,070,499.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,779,554.00	1,850,654.00	0.00	1,850,654.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	2,161,412.00	2,161,410.26	2,161,412.00	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)	310,758.00	2,161,410.26	310,758.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,470,999.00)	(49,759,741.00)	(5,962,730.51)	(49,759,741.00)		
F. FUND BALANCE, RESERVES								
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	187,239,440.00		187,239,440.21		
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		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	59,353,730.00	59,939,594.00		59,939,593.48		
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	90,498,723.00		90,498,723.28		
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*					
Court/Community Schools	0000	9780		*963,364.00*				
Buildings	0000	9780		*19,519,868.00*				
Ed-Join	0000	9780		*4,462,154.00*				
Apprenticeship	0000	9780		*4,456,780.00*				
Deferred Maintenance	0000	9780		*6,247,629.00*				
Education Services	0000	9780		*800,743.00*				
Mandated Costs	0000	9780		*4,279,658.00*				
Misc. Ending Balances & Reserves	0000	9780		*48,966,836.00*				
Lottery	1100	9780		*801,691.00*				
Court/Community Schools	0000	9780				*963,364.00*		
Buildings	0000	9780				*19,519,868.00*		
Ed-Join	0000	9780				*4,462,154.00*		
Apprenticeship	0000	9780				*4,456,780.00*		
Deferred Maintenance	0000	9780				*6,247,629.00*		
Education Services	0000	9780				*800,743.00*		
Mandated Costs	0000	9780				*4,279,658.00*		
Misc. Ending Balances & Reserves	0000	9780				*48,966,836.13*		
Lottery	1100	9780				*801,691.15*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,381,665.00	6,978,872.00		6,978,872.00		
Unassigned/Unappropriated Amount		9790	35,032,560.00	29,792,251.00		29,792,251.45		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	38,346,973.00	36,208,675.00	20,584,109.00	36,208,675.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,074,374.00	0.00	816,220.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	84,441.00	80,605.00	40,844.86	80,605.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	15.32	15.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
County & District Taxes								
Secured Roll Taxes		8041	15,197,809.00	16,088,506.00	8,605,134.94	16,088,506.00	0.00	0.0%
Unsecured Roll Taxes		8042	907,244.00	1,009,570.00	998,414.59	1,009,570.00	0.00	0.0%
Prior Years' Taxes		8043	20,193.00	28,788.00	28,787.52	28,788.00	0.00	0.0%
Supplemental Taxes		8044	517,425.00	351,098.00	297,012.79	351,098.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,341,064.00	4,810,452.00	0.00	4,810,452.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,528,559.00	1,534,677.00	0.00	1,534,677.00	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	60,112,386.00	31,370,539.02	60,112,386.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,445,305.00)	(3,619,533.00)	0.00	(3,619,533.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,074,374.00)	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			58,498,418.00	56,492,853.00	31,370,539.02	56,492,853.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,899,831.00	1,899,831.00	0.00	1,899,831.00	0.00	0.0%
Special Education Discretionary Grants		8182	236,048.00	251,205.00	0.00	251,205.00	0.00	0.0%
Child Nutrition Programs		8220	278,572.00	300,402.00	97,447.15	300,402.00	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	562,509.74	1,224,672.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	424,857.00	418,430.00	199,735.61	418,430.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	101,638.00	102,662.00	35,050.21	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	151,051.00	945.78	151,051.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other 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	5,537,762.00	1,752,736.73	5,537,762.00	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	449,992.48	1,825,739.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,306,948.00	11,711,754.00	3,098,417.70	11,711,754.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	3,962,200.00	3,962,200.00	2,175,188.00	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	9,358,728.00	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	114,348.00	38,322.43	114,348.00	0.00	0.0%
Mandated Costs Reimbursements		8550	309,085.00	318,816.00	318,816.00	318,816.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	563,601.00	482,679.00	136,904.31	482,679.00	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	0.00	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	289,331.00	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	57,699,946.00	6,779,802.33	57,699,946.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,939,119.00	79,780,780.00	19,212,601.82	79,780,780.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	441,003.00	441,003.00	99,462.47	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	5,467,704.00	2,780,856.86	5,467,704.00	0.00	0.0%
Interest		8660	9,633,060.00	9,629,970.00	5,114,289.36	9,629,970.00	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	1,893,805.05	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	64,338,800.00	29,009,955.29	64,338,800.00	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	1,170.29	0.00	0.00	0.0%
Tuition		8710	20,261,553.00	20,546,395.00	8,432,679.00	20,546,395.00	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	44,993,850.00	23,393,107.00	44,993,850.00	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			146,865,236.00	149,012,474.00	70,725,325.32	149,012,474.00	0.00	0.0%
TOTAL, REVENUES			293,609,721.00	296,997,861.00	124,406,883.86	296,997,861.00	0.00	0.0%
CERTIFICATED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Teachers' Salaries		1100	23,162,694.00	25,058,735.00	13,425,838.96	25,058,735.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,471,510.00	2,504,878.00	1,493,713.61	2,504,878.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,944,378.00	13,635,741.00	7,678,584.18	13,635,741.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			38,578,582.00	41,199,354.00	22,598,136.75	41,199,354.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,835,926.00	11,528,189.00	6,753,708.58	11,528,189.00	0.00	0.0%
Classified Support Salaries		2200	3,621,499.00	3,837,414.00	2,037,482.93	3,837,414.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	20,396,457.00	22,837,582.00	12,825,746.73	22,837,582.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,209,382.00	18,184,786.00	9,872,325.39	18,184,786.00	0.00	0.0%
Other Classified Salaries		2900	13,013,937.00	15,285,406.00	7,291,676.22	15,285,406.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			66,077,201.00	71,673,377.00	38,780,939.85	71,673,377.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,136,656.00	9,378,490.00	3,391,388.85	9,378,490.00	0.00	0.0%
PERS		3201-3202	16,811,545.00	17,411,207.00	9,166,849.72	17,411,207.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,450,870.00	5,947,939.00	3,190,223.03	5,947,939.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,681,285.00	14,276,841.00	7,648,676.64	14,276,841.00	0.00	0.0%
Unemployment Insurance		3501-3502	52,031.00	73,951.00	45,715.37	73,951.00	0.00	0.0%
Workers' Compensation		3601-3602	1,745,547.00	1,934,472.00	1,053,301.35	1,934,472.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,038,226.00	1,132,586.00	619,153.66	1,132,586.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,155,621.00	1,132,836.00	596,907.88	1,132,836.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	11,191.00	6,831.39	11,191.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,071,781.00	51,299,513.00	25,719,047.89	51,299,513.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	184,563.00	335,510.00	44,639.08	335,510.00	0.00	0.0%
Materials and Supplies		4300	6,736,237.00	7,187,332.00	2,524,093.69	7,187,332.00	0.00	0.0%
Noncapitalized Equipment		4400	1,441,012.00	1,982,894.00	620,699.79	1,982,894.00	0.00	0.0%
Food		4700	55,400.00	55,220.00	20,852.67	55,220.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,417,212.00	9,560,956.00	3,210,285.23	9,560,956.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	51,017,665.00	39,361,670.00	4,339,939.19	39,361,670.00	0.00	0.0%
Travel and Conferences		5200	2,105,213.00	2,245,088.00	896,957.40	2,245,088.00	0.00	0.0%
Dues and Memberships		5300	281,887.00	345,934.00	213,599.96	345,934.00	0.00	0.0%
Insurance		5400-5450	600,899.00	837,785.00	1,004,806.27	837,785.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,072,041.00	3,078,050.00	1,428,124.28	3,078,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,798,256.00	9,522,772.00	5,065,295.05	9,522,772.00	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	13,142.00	(12,697.38)	13,142.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,721,112.00	52,774,920.00	19,399,314.92	52,774,920.00	0.00	0.0%
Communications		5900	1,749,566.00	1,925,949.00	145,958.00	1,925,949.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,362,414.00	110,105,310.00	32,481,297.69	110,105,310.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	495,000.00	1,547,898.00	1,175,562.83	1,547,898.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,469,602.00	55,396,117.00	5,703,848.69	55,396,117.00	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	4,759,134.00	578,783.64	4,759,134.00	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	2,087,545.25	2,087,546.00	0.00	0.0%
Subscription Assets		6700	0.00	73,866.00	73,865.01	73,866.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,221,821.00	63,868,561.00	9,619,605.42	63,868,561.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31.00	(4,829.00)	0.00	(4,829.00)	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	123,562.00	137,215.00	82,668.30	137,215.00	0.00	0.0%
Other Debt Service - Principal		7439	1,122,089.00	1,172,910.00	717,966.68	1,172,910.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,245,682.00	1,305,296.00	800,634.98	1,305,296.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,673,527.00)	(1,944,007.00)	(678,923.18)	(1,944,007.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,673,527.00)	(1,944,007.00)	(678,923.18)	(1,944,007.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			317,301,166.00	347,068,360.00	132,531,024.63	347,068,360.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	1,751,400.00	0.00	1,751,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,779,554.00	1,850,654.00	0.00	1,850,654.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	2,087,546.00	2,087,545.25	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	73,866.00	73,865.01	73,866.00	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	2,161,412.00	2,161,410.26	2,161,412.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,779,554.00)	310,758.00	2,161,410.26	310,758.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6018	Student Support and Enrichment Block Grant	7,686,724.05
6266	Educator Effectiveness, FY 2021-22	65,175.91
6300	Lottery: Instructional Materials	1,410,545.01
6332	CA Community Schools Partnership Act - Implementation Grant	22,083.95
6333	CA Community Schools Partnership Act - Coordination Grant	449,999.74
6355	Direct Support Professional Training Program	52,969.13
6500	Special Education	12,429,791.70
6546	Mental Health-Related Services	216,259.04
6620	Reversing Opioid Overdoses	95,949.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	396,176.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	527,587.09
7311	Classified School Employee Professional Development Block Grant	72,218.00
7399	LCFF Equity Multiplier	2,749,637.37
7435	Learning Recovery Emergency Block Grant	268,951.98
7810	Other Restricted State	15,060.58
9010	Other Restricted Local	33,480,464.93
Total, Restricted Balance		59,939,593.48

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	53,832,364.00	52,739,771.00	21,824,358.00	52,739,771.00	0.00	0.0%
2) Federal Revenue		8100-8299	866,942.00	1,132,545.00	485,475.17	1,132,545.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,260,693.00	5,176,532.00	2,339,912.01	5,176,532.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900,996.00	949,096.00	449,943.00	949,096.00	0.00	0.0%
5) TOTAL, REVENUES			58,860,995.00	59,997,944.00	25,099,688.18	59,997,944.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,619,965.00	19,429,390.00	10,776,907.79	19,429,390.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,960,177.00	8,915,914.00	5,159,741.92	8,915,914.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,107,571.00	13,723,210.00	6,694,137.28	13,723,210.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,993,688.00	3,291,219.00	1,225,910.39	3,291,219.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,633,406.00	17,635,787.00	4,905,921.96	17,635,787.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,158,578.00	5,535,940.00	3,010,117.61	5,535,940.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	679,651.00	798,235.00	569,980.26	798,235.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	255,544.00	409,541.00	99,106.25	409,541.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,408,580.00	69,739,236.00	32,441,823.46	69,739,236.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,547,585.00)	(9,741,292.00)	(7,342,135.28)	(9,741,292.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	180,300.00	251,400.00	0.00	251,400.00	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	251,400.00	0.00	251,400.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,367,285.00)	(9,489,892.00)	(7,342,135.28)	(9,489,892.00)		
F. FUND BALANCE, RESERVES								
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	9,794,258.00		9,794,258.95		
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	2,072,763.00		2,072,763.89		

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	7,721,495.00		7,721,495.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.35)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	37,768,117.00	34,782,035.00	17,552,942.00	34,782,035.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,385,927.00	8,179,562.00	4,298,531.00	8,179,562.00	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	3,619,533.00	0.00	3,619,533.00	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	(27,115.00)	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	52,739,771.00	21,824,358.00	52,739,771.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	435,796.00	462,580.00	252,187.00	462,580.00	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	1,132,545.00	485,475.17	1,132,545.00	0.00	0.0%
OTHER STATE REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	164,918.00	164,918.00	164,918.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	987,563.00	894,885.00	253,272.02	894,885.00	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	439,829.00	221,833.00	439,829.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	445,016.00	563,429.00	309,882.00	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	3,113,471.00	1,390,006.99	3,113,471.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,260,693.00	5,176,532.00	2,339,912.01	5,176,532.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	855,704.00	855,704.00	423,997.00	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	25,946.00	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	449,943.00	949,096.00	0.00	0.0%
TOTAL, REVENUES			58,860,995.00	59,997,944.00	25,099,688.18	59,997,944.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,959,098.00	16,481,575.00	9,066,117.14	16,481,575.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	307,357.00	410,999.00	245,063.94	410,999.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,353,510.00	2,536,816.00	1,465,726.71	2,536,816.00	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	19,429,390.00	10,776,907.79	19,429,390.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	378,611.00	467,699.00	249,451.67	467,699.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,417,648.00	1,615,645.00	946,900.51	1,615,645.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,202,803.00	3,780,868.00	2,168,329.66	3,780,868.00	0.00	0.0%
Other Classified Salaries		2900	2,961,115.00	3,051,702.00	1,795,060.08	3,051,702.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,960,177.00	8,915,914.00	5,159,741.92	8,915,914.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,708,362.00	4,755,876.00	1,821,011.91	4,755,876.00	0.00	0.0%
PERS		3201-3202	2,303,167.00	2,480,989.00	1,341,601.78	2,480,989.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	986,774.00	1,033,780.00	562,642.34	1,033,780.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,037,838.00	4,317,113.00	2,345,746.23	4,317,113.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,337.00	15,625.00	7,997.39	15,625.00	0.00	0.0%
Workers' Compensation		3601-3602	442,716.00	483,719.00	273,433.57	483,719.00	0.00	0.0%
OPEB, Allocated		3701-3702	265,803.00	283,126.00	159,344.24	283,126.00	0.00	0.0%
OPEB, Active Employees		3751-3752	349,574.00	352,982.00	182,359.82	352,982.00	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	13,723,210.00	6,694,137.28	13,723,210.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	40,000.00	36,591.29	40,000.00	0.00	0.0%
Books and Other Reference Materials		4200	175,597.00	293,593.00	23,560.08	293,593.00	0.00	0.0%
Materials and Supplies		4300	2,069,979.00	2,357,374.00	808,822.02	2,357,374.00	0.00	0.0%
Noncapitalized Equipment		4400	748,112.00	600,252.00	356,937.00	600,252.00	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	3,291,219.00	1,225,910.39	3,291,219.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	249,832.00	138,965.52	249,832.00	0.00	0.0%
Dues and Memberships		5300	17,940.00	21,626.00	10,525.10	21,626.00	0.00	0.0%
Insurance		5400-5450	205,020.00	210,372.00	2,931.62	210,372.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,261,018.00	1,367,238.00	668,861.53	1,367,238.00	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	4,366,459.00	2,451,141.58	4,366,459.00	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	11,090,685.00	1,413,856.87	11,090,685.00	0.00	0.0%
Communications		5900	262,316.00	274,378.00	211,485.95	274,378.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,633,406.00	17,635,787.00	4,905,921.96	17,635,787.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,550,000.00	4,270,673.00	2,875,158.54	4,270,673.00	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	1,265,267.00	134,959.07	1,265,267.00	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	5,535,940.00	3,010,117.61	5,535,940.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	76,909.00	95,866.00	66,712.25	95,866.00	0.00	0.0%
Other Debt Service - Principal		7439	602,742.00	702,369.00	503,268.01	702,369.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			679,651.00	798,235.00	569,980.26	798,235.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	255,544.00	409,541.00	99,106.25	409,541.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			255,544.00	409,541.00	99,106.25	409,541.00	0.00	0.0%
TOTAL, EXPENDITURES			63,408,580.00	69,739,236.00	32,441,823.46	69,739,236.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	180,300.00	251,400.00	0.00	251,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			180,300.00	251,400.00	0.00	251,400.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			180,300.00	251,400.00	0.00	251,400.00		

Resource	Description	2025-26 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	109,122.35
6300	Lottery: Instructional Materials	321,811.77
6546	Mental Health-Related Services	152,012.05
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.31
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	549,727.62
7412	A-G Access/Success Grant	.12
7413	A-G Learning Loss Mitigation Grant	.20
7435	Learning Recovery Emergency Block Grant	940,089.47
Total, Restricted Balance		2,072,763.89

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)
A. REVENUES								
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	38,088.27	15,290,639.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,623,110.00	61,826,400.00	35,954,263.00	61,826,400.00	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	77,117,039.00	35,992,351.27	77,117,039.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	76,913,749.00	77,117,039.00	35,954,263.00	77,117,039.00	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	77,117,039.00	35,954,263.00	77,117,039.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	38,088.27	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	38,088.27	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	15,290,639.00	15,290,639.00	38,088.27	15,290,639.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,290,639.00	15,290,639.00	38,088.27	15,290,639.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	61,623,110.00	61,826,400.00	35,954,263.00	61,826,400.00	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	61,826,400.00	35,954,263.00	61,826,400.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			76,913,749.00	77,117,039.00	35,992,351.27	77,117,039.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	20,039,121.00	12,125,697.00	20,039,121.00	0.00	0.0%
To County Offices	6500	7222	40,544,073.00	41,787,279.00	23,828,566.00	41,787,279.00	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	77,117,039.00	35,954,263.00	77,117,039.00	0.00	0.0%
TOTAL, EXPENDITURES			76,913,749.00	77,117,039.00	35,954,263.00	77,117,039.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	172,330.00	155,449.00	86,357.00	155,449.00	0.00	0.0%
4) Other Local Revenue		8600-8799	608,761.00	666,854.00	(8,872.00)	666,854.00	0.00	0.0%
5) TOTAL, REVENUES			781,091.00	822,303.00	77,485.00	822,303.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	324,577.00	362,601.00	209,676.69	362,601.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,279.00	61,389.00	35,229.58	61,389.00	0.00	0.0%
3) Employee Benefits		3000-3999	208,759.00	223,219.00	114,532.04	223,219.00	0.00	0.0%
4) Books and Supplies		4000-4999	91,989.00	49,104.00	38,445.98	49,104.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	32,308.00	33,529.00	22,456.61	33,529.00	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	1,200.12	1,995.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	61,770.00	64,560.00	27,680.66	64,560.00	0.00	0.0%
9) TOTAL, EXPENDITURES			781,091.00	822,303.00	475,126.18	822,303.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(397,641.18)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(397,641.18)	0.00		
F. FUND BALANCE, RESERVES								
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		
LCFF SOURCES								
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%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	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	45,241.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	87,367.00	70,486.00	41,116.00	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	86,357.00	155,449.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(8,872.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			608,761.00	666,854.00	(8,872.00)	666,854.00	0.00	0.0%
TOTAL, REVENUES			781,091.00	822,303.00	77,485.00	822,303.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	291,225.00	327,852.00	189,139.54	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	20,537.15	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	209,676.69	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)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,441.00	16,505.00	9,774.28	16,505.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,838.00	44,884.00	25,455.30	44,884.00	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	61,389.00	35,229.58	61,389.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	63,793.00	65,085.00	26,899.68	65,085.00	0.00	0.0%
PERS		3201-3202	39,996.00	41,434.00	23,287.71	41,434.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,793.00	16,174.00	9,346.71	16,174.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	73,297.00	82,231.00	44,955.20	82,231.00	0.00	0.0%
Unemployment Insurance		3501-3502	194.00	206.00	122.63	206.00	0.00	0.0%
Workers' Compensation		3601-3602	6,428.00	7,493.00	4,202.36	7,493.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,858.00	4,241.00	2,449.05	4,241.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,400.00	6,355.00	3,268.70	6,355.00	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	223,219.00	114,532.04	223,219.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,926.00	20,049.00	16,613.28	20,049.00	0.00	0.0%
Noncapitalized Equipment		4400	83,063.00	29,055.00	21,832.70	29,055.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			91,989.00	49,104.00	38,445.98	49,104.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	765.00	785.00	0.00	785.00	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	6,635.00	2,607.31	6,635.00	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	7,453.10	10,375.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,308.00	33,529.00	22,456.61	33,529.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4.00	306.00	167.19	306.00	0.00	0.0%
Other Debt Service - Principal		7439	405.00	1,689.00	1,032.93	1,689.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			409.00	1,995.00	1,200.12	1,995.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	61,770.00	64,560.00	27,680.66	64,560.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,770.00	64,560.00	27,680.66	64,560.00	0.00	0.0%
TOTAL, EXPENDITURES			781,091.00	822,303.00	475,126.18	822,303.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,694,185.00	49,243,717.00	6,182,730.14	49,243,717.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,381,503.00	25,272,451.00	11,483,547.81	25,272,451.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,099,635.00	857,364.00	368,922.66	857,364.00	0.00	0.0%
5) TOTAL, REVENUES			73,175,323.00	75,373,532.00	18,035,200.61	75,373,532.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,494,617.00	3,253,795.00	1,454,399.83	3,253,795.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,076,631.00	4,462,060.00	2,331,724.25	4,462,060.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,432,279.00	3,880,369.00	1,784,169.20	3,880,369.00	0.00	0.0%
4) Books and Supplies		4000-4999	364,878.00	529,328.00	182,065.64	529,328.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,358,773.00	61,916,590.00	12,199,075.97	61,916,590.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	360,781.00	21,213.37	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	138,443.85	208,371.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,356,213.00	1,469,906.00	552,136.27	1,469,906.00	0.00	0.0%
9) TOTAL, EXPENDITURES			73,291,544.00	76,081,200.00	18,663,228.38	76,081,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,221.00)	(707,668.00)	(628,027.77)	(707,668.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,967.00)	(608,414.00)	(628,027.77)	(608,414.00)		
F. FUND BALANCE, RESERVES								
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	5,630,161.00		5,630,161.66		
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	5,580,572.00		5,580,572.70		

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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	49,694,185.00	49,243,717.00	6,182,730.14	49,243,717.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			49,694,185.00	49,243,717.00	6,182,730.14	49,243,717.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,377,085.00	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	5,106,462.81	8,873,529.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,381,503.00	25,272,451.00	11,483,547.81	25,272,451.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	411,445.00	320,296.00	195,807.11	320,296.00	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	537,068.00	173,115.55	537,068.00	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	857,364.00	368,922.66	857,364.00	0.00	0.0%
TOTAL, REVENUES			73,175,323.00	75,373,532.00	18,035,200.61	75,373,532.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,494,617.00	3,253,795.00	1,454,399.83	3,253,795.00	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	3,253,795.00	1,454,399.83	3,253,795.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,629,190.00	2,997,151.00	1,553,278.06	2,997,151.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	728,828.00	919,052.00	462,207.94	919,052.00	0.00	0.0%
Other Classified Salaries		2900	718,613.00	545,857.00	316,238.25	545,857.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,076,631.00	4,462,060.00	2,331,724.25	4,462,060.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	639,922.00	812,398.00	256,071.25	812,398.00	0.00	0.0%
PERS		3201-3202	1,131,974.00	1,127,031.00	595,727.72	1,127,031.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	345,028.00	374,070.00	195,658.40	374,070.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,045,348.00	1,252,920.00	583,246.14	1,252,920.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,309.00	3,892.00	1,909.20	3,892.00	0.00	0.0%
Workers' Compensation		3601-3602	109,448.00	132,085.00	64,933.50	132,085.00	0.00	0.0%
OPEB, Allocated		3701-3702	65,713.00	77,154.00	37,840.08	77,154.00	0.00	0.0%
OPEB, Active Employees		3751-3752	91,537.00	100,819.00	48,782.02	100,819.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	.89	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,432,279.00	3,880,369.00	1,784,169.20	3,880,369.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	122,658.00	96,575.00	20,333.81	96,575.00	0.00	0.0%
Materials and Supplies		4300	205,045.00	355,637.00	115,526.62	355,637.00	0.00	0.0%
Noncapitalized Equipment		4400	37,175.00	77,116.00	46,205.21	77,116.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			364,878.00	529,328.00	182,065.64	529,328.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	55,993,125.00	56,961,281.00	11,224,341.70	56,961,281.00	0.00	0.0%
Travel and Conferences		5200	185,235.00	216,589.00	100,814.27	216,589.00	0.00	0.0%
Dues and Memberships		5300	861,285.00	17,123.00	9,041.27	17,123.00	0.00	0.0%
Insurance		5400-5450	44,287.00	42,744.00	0.00	42,744.00	0.00	0.0%
Operations and Housekeeping Services		5500	46,144.00	69,827.00	19,399.05	69,827.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,810.00	206,369.00	73,042.97	206,369.00	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	8,983.00	4,543.59	8,983.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,844,974.00	4,321,394.00	741,493.48	4,321,394.00	0.00	0.0%
Communications		5900	189,563.00	72,280.00	26,399.64	72,280.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,358,773.00	61,916,590.00	12,199,075.97	61,916,590.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	360,781.00	21,213.37	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	21,213.37	360,781.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	20,070.00	20,961.00	14,666.07	20,961.00	0.00	0.0%
Other Debt Service - Principal		7439	188,083.00	187,410.00	123,777.78	187,410.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			208,153.00	208,371.00	138,443.85	208,371.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,356,213.00	1,469,906.00	552,136.27	1,469,906.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,356,213.00	1,469,906.00	552,136.27	1,469,906.00	0.00	0.0%
TOTAL, EXPENDITURES			73,291,544.00	76,081,200.00	18,663,228.38	76,081,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			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)	140,110.17
7810	Other Restricted State	394,132.00
9010	Other Restricted Local	1,498,668.35
Total, Restricted Balance		5,580,572.70

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,467.00	60,818.00	29,856.00	60,818.00	0.00	0.0%
5) TOTAL, REVENUES			67,467.00	60,818.00	29,856.00	60,818.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	619,529.00	796,495.00	180,379.00	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	180,379.00	796,495.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(552,062.00)	(735,677.00)	(150,523.00)	(735,677.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(552,062.00)	(735,677.00)	(150,523.00)	(735,677.00)		
F. FUND BALANCE, RESERVES								
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	706,885.00		706,885.22		
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	706,885.00		706,885.22		
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	67,467.00	60,818.00	29,856.00	60,818.00	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	60,818.00	29,856.00	60,818.00	0.00	0.0%
TOTAL, REVENUES			67,467.00	60,818.00	29,856.00	60,818.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	619,529.00	796,495.00	180,379.00	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	180,379.00	796,495.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			619,529.00	796,495.00	180,379.00	796,495.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	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%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	706,885.22
Total, Restricted Balance		706,885.22

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,214,067.00	3,214,067.00	1,775,280.95	3,214,067.00	0.00	0.0%
5) TOTAL, REVENUES			3,214,067.00	3,214,067.00	1,775,280.95	3,214,067.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	785,069.00	1,412,187.00	1,138,634.55	1,412,187.00	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	1,412,187.00	1,138,634.55	1,412,187.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			2,428,998.00	1,801,880.00	636,646.40	1,801,880.00		
D. OTHER FINANCING SOURCES/USES								
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	1,000,000.00	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	(1,000,000.00)	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,428,998.00	1,801,880.00	(363,353.60)	1,801,880.00		
F. NET POSITION								
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	8,274,104.00		8,274,103.91		
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	8,209,157.00		8,209,156.61		
c) Unrestricted Net Position		9790	64,947.00	64,947.00		64,947.30		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	235,456.00	235,456.00	130,451.00	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	1,644,829.95	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	1,775,280.95	3,214,067.00	0.00	0.0%
TOTAL, REVENUES			3,214,067.00	3,214,067.00	1,775,280.95	3,214,067.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	785,069.00	1,412,187.00	1,138,634.55	1,412,187.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			785,069.00	1,412,187.00	1,138,634.55	1,412,187.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			785,069.00	1,412,187.00	1,138,634.55	1,412,187.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	1,500,000.00	1,500,000.00	1,000,000.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,500,000.00	1,000,000.00	1,500,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			0.00	0.00	(1,000,000.00)	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	8,209,156.61
Total, Restricted Net Position		8,209,156.61

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	1,000,000.00	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	1,000,000.00	1,500,000.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,500,000.00	1,500,000.00	1,000,000.00	1,500,000.00		
F. NET POSITION								
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		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,500,000.00	1,000,000.00	1,500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	1,000,000.00	1,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c + e)			1,500,000.00	1,500,000.00	1,000,000.00	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	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	72.00	68.93	50.52	68.93	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	816.00	904.72	690.09	904.72	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	888.00	973.65	740.61	973.65	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	223.00	185.00	185.00	185.00	0.00	0.0%
b. Special Education-Special Day Class	728.02	778.93	778.93	778.93	0.00	0.0%
c. Special Education-NPS/LCI	2.59	2.69	2.69	2.69	0.00	0.0%
d. Special Education Extended Year	50.37	55.27	55.27	55.27	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00				0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00				0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,003.98	1,021.89	1,021.89	1,021.89	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,891.98	1,995.54	1,762.50	1,995.54	0.00	0.0%
4. Adults in Correctional Facilities	38.00	29.00	29.57	29.00	0.00	0.0%
5. County Operations Grant ADA	142,841.23	144,848.38	144,848.38	144,848.38	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	273.00	284.65	275.54	284.65	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	273.00	284.65	275.54	284.65	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	2,793.89	3,118.01	2,777.70	3,118.01	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	2,793.89	3,118.01	2,777.70	3,118.01	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	3,066.89	3,402.66	3,053.24	3,402.66	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	3,066.89	3,402.66	3,053.24	3,402.66	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			210,280,374.30	213,128,797.20	219,491,975.07	230,779,428.77	229,687,053.74	223,261,944.02	226,584,550.64	228,885,230.20
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,871,283.00	1,871,282.00	3,776,419.00	3,368,308.00	3,368,309.00	3,776,419.00	3,368,309.00	1,253,630.20
Property Taxes	8020-8079			155,872.30		0.00	15.32	9,785,731.00	28,591.40	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			264,085.63	299,124.12	403,975.67	212,500.15	1,796,552.10	122,180.03	240,841.08
Other State Revenue	8300-8599		422,016.00	864,402.01	7,591,954.00	2,911,420.77	3,183,949.23	1,533,109.39	2,705,750.42	103,646.71
Other Local Revenue	8600-8799		4,840,986.52	11,064,111.49	11,983,374.30	12,846,180.85	7,989,241.84	5,034,705.83	16,966,724.49	2,962,555.19
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979			2,212,543.34		(107,039.39)	14,721.70	2,000.00	39,184.61	0.00
TOTAL RECEIPTS			7,134,285.52	16,432,296.77	23,650,871.42	19,422,845.90	14,768,737.24	21,928,517.32	23,230,739.95	4,560,673.18
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,269,014.30	3,476,932.46	3,340,571.15	4,273,708.69	3,334,341.86	3,374,771.20	3,528,797.09	238,115.17
Classified Salaries	2000-2999		3,649,747.53	5,511,609.93	5,313,843.51	7,773,649.57	5,382,701.59	5,598,735.67	5,550,652.05	610,237.08
Employee Benefits	3000-3999		2,467,261.97	3,862,397.70	3,858,099.61	3,925,382.14	3,856,808.90	3,872,439.76	3,876,657.81	155,551.29
Books and Supplies	4000-4999		112,918.65	443,481.45	530,722.55	649,825.49	490,515.29	582,380.82	400,440.98	231,891.51
Services	5000-5999		3,269,547.90	1,683,002.46	2,640,872.44	3,661,686.88	7,107,646.97	7,678,873.38	6,439,667.66	2,989,163.22
Capital Outlay	6000-6999		217,032.77	825,588.13	946,630.45	2,381,414.74	1,174,137.36	775,710.81	1,137,680.90	3,127,233.21
Other Outgo	7000-7499		210,317.64	171,746.57	(65,726.11)	(36,528.29)	(59,375.66)	(28,055.83)	(70,666.52)	36,680.24
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	22,629,139.22	21,286,776.31	21,854,855.81	20,863,229.97	7,388,871.72
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
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	212,216.16	3,380,836.02	252,747.19	941,347.73
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	212,216.16	3,380,836.02	252,747.19	941,347.73
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		7,101,565.79	2,997,096.54	3,004,298.13	305,041.54	119,286.81	131,890.91	319,577.61	120,801.47
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	119,286.81	131,890.91	319,577.61	120,801.47
Nonoperating										
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	92,929.35	3,248,945.11	(66,830.42)	820,546.26
E. NET INCREASE/DECREASE (B - C + D)			2,848,422.90	6,363,177.87	11,287,453.70	(1,092,375.03)	(6,425,109.72)	3,322,606.62	2,300,679.56	(2,007,652.28)
F. ENDING CASH (A + E)			213,128,797.20	219,491,975.07	230,779,428.77	229,687,053.74	223,261,944.02	226,584,550.64	228,885,230.20	226,877,577.92
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		226,877,577.92	202,085,585.12	211,176,684.52	195,631,054.72				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	4,179,555.20	3,130,854.20	3,131,217.20	3,113,089.20	0.00		36,208,675.00	36,208,675.00
Property Taxes	8020-8079		7,735,447.00	13,348.00	6,184,705.98			23,903,711.00	23,903,711.00
Miscellaneous Funds	8080-8099				(3,619,533.00)			(3,619,533.00)	(3,619,533.00)
Federal Revenue	8100-8299	246,395.00	1,951,266.00	306,099.00	5,868,735.22			11,711,754.00	11,711,754.00
Other State Revenue	8300-8599	11,002,775.00	16,585,356.00	5,660,157.00	27,216,243.47			79,780,780.00	79,780,780.00
Other Local Revenue	8600-8799	6,666,235.00	20,207,687.20	10,716,859.00	37,733,812.29			149,012,474.00	149,012,474.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979	0.00	1.00	0.00	.74			2,161,412.00	2,161,412.00
TOTAL RECEIPTS		22,094,960.20	49,610,611.40	19,827,680.20	76,497,053.90	0.00	0.00	299,159,273.00	299,159,273.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,265,547.00	4,217,208.00	4,226,368.00	5,653,979.08	0.00		41,199,354.00	41,199,354.00
Classified Salaries	2000-2999	7,604,212.00	7,524,525.00	7,511,627.00	9,641,836.07			71,673,377.00	71,673,377.00
Employee Benefits	3000-3999	5,053,046.00	5,263,227.00	5,257,218.00	9,851,422.82			51,299,513.00	51,299,513.00
Books and Supplies	4000-4999	1,547,674.00	1,320,397.00	1,990,759.00	1,259,949.26			9,560,956.00	9,560,956.00
Services	5000-5999	15,192,091.00	11,441,558.00	11,652,089.00	36,349,111.09			110,105,310.00	110,105,310.00
Capital Outlay	6000-6999	13,166,437.00	10,308,208.00	4,857,408.00	24,951,079.63			63,868,561.00	63,868,561.00
Other Outgo	7000-7499	57,946.00	444,389.00	(122,159.00)	(1,177,279.04)			(638,711.00)	(638,711.00)
Interfund Transfers Out	7600-7629				1,850,654.00			1,850,654.00	1,850,654.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		46,886,953.00	40,519,512.00	35,373,310.00	88,380,752.91	0.00	0.00	348,919,014.00	348,919,014.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							796,138.41	
Accounts Receivable	9200-9299							37,167,421.78	
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	48,383,764.16	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							14,099,558.80	
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	25,157,041.75	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	23,226,722.41	
E. NET INCREASE/DECREASE (B - C + D)		(24,791,992.80)	9,091,099.40	(15,545,629.80)	(11,883,699.01)	0.00	0.00	(26,533,018.59)	(49,759,741.00)
F. ENDING CASH (A + E)		202,085,585.12	211,176,684.52	195,631,054.72	183,747,355.71				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								183,747,355.71	

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

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Rachele Tyler Telephone: 209-468-4824

Title: Division Director, County Business Services E-mail: rtyler@sjcoe.net

Criteria and Standards Review Summary

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

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

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

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	50,166,234.00	(.47%)	49,928,801.00	(1.70%)	49,082,096.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	17,354,626.00	(19.18%)	14,026,375.00	0.00%	14,026,375.00
4. Other Local Revenues	8600-8799	43,985,960.00	(1.08%)	43,511,846.00	(1.25%)	42,967,213.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	2,161,412.00	(100.00%)	0.00	0.00%	
c. Contributions	8980-8999	(10,461,111.00)	(7.07%)	(9,721,075.00)	(3.00%)	(9,429,332.00)
6. Total (Sum lines A1 thru A5c)		103,207,121.00	(5.29%)	97,745,947.00	(1.12%)	96,646,352.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,115,789.00		12,052,941.00
b. Step & Column Adjustment				242,316.00		241,059.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(305,164.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,115,789.00	(.52%)	12,052,941.00	2.00%	12,294,000.00
2. Classified Salaries						
a. Base Salaries				27,419,574.00		27,209,103.00
b. Step & Column Adjustment				548,391.00		544,182.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(758,862.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,419,574.00	(.77%)	27,209,103.00	2.00%	27,753,285.00
3. Employee Benefits	3000-3999	18,314,917.00	(1.12%)	18,109,817.00	2.12%	18,494,545.00
4. Books and Supplies	4000-4999	3,392,871.00	5.00%	3,562,515.00	5.00%	3,740,641.00
5. Services and Other Operating Expenditures	5000-5999	34,245,872.00	5.21%	36,030,293.00	5.22%	37,909,705.00
6. Capital Outlay	6000-6999	62,704,076.00	(50.50%)	31,038,518.00	(46.00%)	16,760,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	785,756.00	9.57%	860,970.00	(45.88%)	465,941.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,543,112.00)	5.51%	(16,399,910.00)	2.23%	(16,765,439.00)
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)		145,034,997.00	(22.44%)	112,488,501.00	(10.50%)	100,677,732.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(41,827,876.00)		(14,742,554.00)		(4,031,380.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		169,127,723.28		127,299,847.28		112,557,293.28
2. Ending Fund Balance (Sum lines C and D1)		127,299,847.28		112,557,293.28		108,525,913.28
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	90,498,723.28		82,998,723.00		81,498,723.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,978,872.00		5,869,261.00		5,442,958.00
2. Unassigned/Unappropriated	9790	29,792,252.00		23,659,309.28		21,554,232.28
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		127,299,847.28		112,557,293.28		108,525,913.28
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,978,872.00		5,869,261.00		5,442,958.00
c. Unassigned/Unappropriated	9790	29,792,252.00		23,659,309.28		21,554,232.28
(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)		36,771,124.00		29,528,570.28		26,997,190.28

F. ASSUMPTIONS

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

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 01I) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	6,326,619.00	0.00%	6,326,619.00	0.00%	6,326,619.00
2. Federal Revenues	8100-8299	11,711,754.00	0.00%	11,711,754.00	0.00%	11,711,754.00
3. Other State Revenues	8300-8599	62,426,154.00	(30.95%)	43,104,717.00	(26.92%)	31,499,872.00
4. Other Local Revenues	8600-8799	105,026,514.00	0.00%	105,026,514.00	0.00%	105,026,514.00
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	10,461,111.00	(7.07%)	9,721,075.00	(3.00%)	9,429,332.00
6. Total (Sum lines A1 thru A5c)		195,952,152.00	(10.24%)	175,890,679.00	(6.76%)	163,994,091.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,083,565.00		27,930,846.00
b. Step & Column Adjustment				581,671.00		558,617.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,734,390.00)		(43,068.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,083,565.00	(3.96%)	27,930,846.00	1.85%	28,446,395.00
2. Classified Salaries						
a. Base Salaries				44,253,803.00		43,031,603.00
b. Step & Column Adjustment				885,076.00		860,632.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,107,276.00)		(205,418.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,253,803.00	(2.76%)	43,031,603.00	1.52%	43,686,817.00
3. Employee Benefits	3000-3999	32,984,596.00	(2.83%)	32,052,612.00	1.76%	32,616,576.00
4. Books and Supplies	4000-4999	6,168,085.00	(3.65%)	5,942,848.00	(.65%)	5,904,408.00
5. Services and Other Operating Expenditures	5000-5999	75,859,438.00	(24.70%)	57,122,998.00	(18.89%)	46,332,485.00
6. Capital Outlay	6000-6999	1,164,485.00	(2.03%)	1,140,853.00	0.00%	1,140,853.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	519,540.00	(25.11%)	389,092.00	(40.75%)	230,525.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,599,105.00	(3.12%)	13,174,622.00	(1.91%)	12,923,041.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	251,400.00	(24.80%)	189,053.00	0.00%	189,053.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		203,884,017.00	(11.24%)	180,974,527.00	(5.25%)	171,470,153.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,931,865.00)		(5,083,848.00)		(7,476,062.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		67,871,457.93		59,939,592.93		54,855,744.93
2. Ending Fund Balance (Sum lines C and D1)		59,939,592.93		54,855,744.93		47,379,682.93
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	59,939,593.48		54,855,744.93		47,379,682.93
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	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	(.55)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		59,939,592.93		54,855,744.93		47,379,682.93
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

2026-27 B1d. Backed out prior year one-time off-schedule payment. Adjustments for one-time state & federal dollars (Learning Recovery, Educator Effectiveness, Arts & Music & Instruction Materials Discretionary Block Grant 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, Arts & Music & Instruction Materials Discretionary Block Grant 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 01I) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	56,492,853.00	(.42%)	56,255,420.00	(1.51%)	55,408,715.00
2. Federal Revenues	8100-8299	11,711,754.00	0.00%	11,711,754.00	0.00%	11,711,754.00
3. Other State Revenues	8300-8599	79,780,780.00	(28.39%)	57,131,092.00	(20.31%)	45,526,247.00
4. Other Local Revenues	8600-8799	149,012,474.00	(.32%)	148,538,360.00	(.37%)	147,993,727.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	2,161,412.00	(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)		299,159,273.00	(8.53%)	273,636,626.00	(4.75%)	260,640,443.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,199,354.00		39,983,787.00
b. Step & Column Adjustment				823,987.00		799,676.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,039,554.00)		(43,068.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,199,354.00	(2.95%)	39,983,787.00	1.89%	40,740,395.00
2. Classified Salaries						
a. Base Salaries				71,673,377.00		70,240,706.00
b. Step & Column Adjustment				1,433,467.00		1,404,814.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,866,138.00)		(205,418.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,673,377.00	(2.00%)	70,240,706.00	1.71%	71,440,102.00
3. Employee Benefits	3000-3999	51,299,513.00	(2.22%)	50,162,429.00	1.89%	51,111,121.00
4. Books and Supplies	4000-4999	9,560,956.00	(.58%)	9,505,363.00	1.47%	9,645,049.00
5. Services and Other Operating Expenditures	5000-5999	110,105,310.00	(15.40%)	93,153,291.00	(9.57%)	84,242,190.00
6. Capital Outlay	6000-6999	63,868,561.00	(49.62%)	32,179,371.00	(44.37%)	17,901,653.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,305,296.00	(4.23%)	1,250,062.00	(44.29%)	696,466.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,944,007.00)	65.91%	(3,225,288.00)	19.13%	(3,842,398.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,850,654.00	(88.47%)	213,307.00	0.00%	213,307.00
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)		348,919,014.00	(15.89%)	293,463,028.00	(7.26%)	272,147,885.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(49,759,741.00)		(19,826,402.00)		(11,507,442.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		236,999,181.21		187,239,440.21		167,413,038.21
2. Ending Fund Balance (Sum lines C and D1)		187,239,440.21		167,413,038.21		155,905,596.21
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740	59,939,593.48		54,855,744.93		47,379,682.93
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	90,498,723.28		82,998,723.00		81,498,723.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,978,872.00		5,869,261.00		5,442,958.00
2. Unassigned/Unappropriated	9790	29,792,251.45		23,659,309.28		21,554,232.28
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		187,239,440.21		167,413,038.21		155,905,596.21
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,978,872.00		5,869,261.00		5,442,958.00
c. Unassigned/Unappropriated	9790	29,792,252.00		23,659,309.28		21,554,232.28
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.55)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		36,771,123.45		29,528,570.28		26,997,190.28
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.54%		10.06%		9.92%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Joaquin County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		77,117,039.00		77,117,039.00		77,117,039.00
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)		348,919,014.00		293,463,028.00		272,147,885.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		348,919,014.00		293,463,028.00		272,147,885.00
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)		348,919,014.00		293,463,028.00		272,147,885.00
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)		6,978,380.28		5,869,260.56		5,442,957.70
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)		6,978,380.28		5,869,260.56		5,442,957.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA: First Interim Projected Year Totals (Form 01CSI, Item 1A)	Estimated Funded ADA: Second Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2025-26)	745.00	973.65	30.7%	Not Met
1st Subsequent Year (2026-27)	745.00	973.65	30.7%	Not Met
2nd Subsequent Year (2027-28)	745.00	973.65	30.7%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2025-26)	1,005.89	1,021.89	1.6%	Met
1st Subsequent Year (2026-27)	1,005.89	1,021.89	1.6%	Met
2nd Subsequent Year (2027-28)	1,005.89	1,021.89	1.6%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2025-26)	144,848.38	144,848.38	0.0%	Met
1st Subsequent Year (2026-27)	144,848.38	144,848.38	0.0%	Met
2nd Subsequent Year (2027-28)	144,848.38	144,848.38	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

ADA is now reported based on the greater of the 3-year average.

2. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	62,931,377.00	60,112,386.00	-4.5%	Not Met
1st Subsequent Year (2026-27)	60,878,912.00	59,786,917.00	-1.8%	Met
2nd Subsequent Year (2027-28)	58,998,096.00	58,590,403.00	-.7%	Met

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

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

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

Explanation:
(required if NOT met)

Changes are due to reporting based on funded ADA.

3. CRITERION: Salaries and Benefits

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

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

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

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

	Salaries and Benefits			
	First Interim (Form 01I, Objects 1000-3999)	Second Interim Projected Year Totals (Form 01I, Objects 1000-3999)		
Fiscal Year	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2025-26)	163,450,996.00	164,172,244.00	.4%	Met
1st Subsequent Year (2026-27)	160,199,895.00	160,386,922.00	.1%	Met
2nd Subsequent Year (2027-28)	163,091,338.00	163,291,618.00	.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	11,727,598.00	11,711,754.00	-.1%	No
1st Subsequent Year (2026-27)	11,727,598.00	11,711,754.00	-.1%	No
2nd Subsequent Year (2027-28)	11,727,598.00	11,711,754.00	-.1%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	78,457,647.00	79,780,780.00	1.7%	No
1st Subsequent Year (2026-27)	57,792,888.00	57,131,092.00	-1.1%	No
2nd Subsequent Year (2027-28)	46,188,043.00	45,526,247.00	-1.4%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	147,506,355.00	149,012,474.00	1.0%	No
1st Subsequent Year (2026-27)	146,546,284.00	148,538,360.00	1.4%	No
2nd Subsequent Year (2027-28)	146,001,651.00	147,993,727.00	1.4%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	10,079,211.00	9,560,956.00	-5.1%	Yes
1st Subsequent Year (2026-27)	9,752,522.00	9,505,363.00	-2.5%	No
2nd Subsequent Year (2027-28)	9,895,149.00	9,645,049.00	-2.5%	No

Explanation: (required if Yes) Decrease in books and supplies due to one-time state dollars.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	106,935,219.00	110,105,310.00	3.0%	No
1st Subsequent Year (2026-27)	89,865,048.00	93,153,291.00	3.7%	No
2nd Subsequent Year (2027-28)	80,859,555.00	84,242,190.00	4.2%	No

Explanation: (required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	237,691,600.00	240,505,008.00	1.2%	Met
1st Subsequent Year (2026-27)	216,066,770.00	217,381,206.00	.6%	Met
2nd Subsequent Year (2027-28)	203,917,292.00	205,231,728.00	.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	117,014,430.00	119,666,266.00	2.3%	Met
1st Subsequent Year (2026-27)	99,617,570.00	102,658,654.00	3.1%	Met
2nd Subsequent Year (2027-28)	90,754,704.00	93,887,239.00	3.5%	Met

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

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

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

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

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

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

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

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

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

5. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	3,689,758.92	4,485,619.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		4,319,939.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	10.5%	10.1%	9.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.5%	3.4%	3.3%

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)	77,117,039.00	77,117,039.00	77,117,039.00

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

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	(41,827,876.00)	145,034,997.00	28.8%	Not Met
1st Subsequent Year (2026-27)	(14,742,554.00)	112,488,501.00	13.1%	Not Met
2nd Subsequent Year (2027-28)	(4,031,380.00)	100,677,732.00	4.0%	Not Met

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

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

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

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

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2025-26)	187,239,440.21	Met
1st Subsequent Year (2026-27)	167,413,038.21	Met
2nd Subsequent Year (2027-28)	155,905,596.21	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)	183,747,355.71	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level[3]	County Office Total Expenditures and Other Financing Uses[3]
5% or $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

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

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

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

	Current Year (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:	348,919,014.00	293,463,028.00	272,147,885.00
County Office's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

8A. Calculating the County Office's Reserve Standard

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

		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	348,919,014.00	293,463,028.00	272,147,885.00
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)	348,919,014.00	293,463,028.00	272,147,885.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	6,978,380.28	5,869,260.56	5,442,957.70
6.	Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**6,978,380.28**	**5,869,260.56**	**5,442,957.70**

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (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)	6,978,872.00	5,869,261.00	5,442,958.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	29,792,252.00	23,659,309.28	21,554,232.28
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)	(.55)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	36,771,123.45	29,528,570.28	26,997,190.28
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.54%	10.06%	9.92%
	County Office's Reserve Standard (Section 8A, Line 7):	**6,978,380.28**	**5,869,260.56**	**5,442,957.70**
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Fund 11 Adults in Corrections

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2025-26)	(10,630,866.00)	(10,925,214.00)	2.8%	294,348.00	Met
1st Subsequent Year (2026-27)	(9,582,793.00)	(9,721,075.00)	1.4%	138,282.00	Met
2nd Subsequent Year (2027-28)	(9,341,447.00)	(9,429,332.00)	.9%	87,885.00	Met
1b. **Transfers In, County School Service Fund ***					
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
1c. **Transfers Out, County School Service Fund ***					
Current Year (2025-26)	1,821,554.00	1,850,654.00	1.6%	29,100.00	Met
1st Subsequent Year (2026-27)	191,424.00	213,307.00	11.4%	21,883.00	Not Met
2nd Subsequent Year (2027-28)	191,424.00	213,307.00	11.4%	21,883.00	Not Met

1d. **Capital Project Cost Overruns**

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

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

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

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

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)
26/27 Adjustments in transfers out to Fund 09 & Fund 12

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

Project Information: (required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2025
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):				
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
TOTAL:				28,839,384

Type of Commitment (continued):	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) 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	1,338,327	1,366,812	1,171,885
Software Subscriptions	998,927	635,406	563,073	12,126
QZAB#4	206,079	198,382	190,641	182,856
Total Annual Payments:	26,666,072	26,600,308	26,548,603	25,766,384
Has total annual payment increased over prior year (2024-25)		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	28,909,368.00	27,229,145.00
b. OPEB plan(s) fiduciary net position (if applicable)	14,225,019.00	16,546,271.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	14,684,349.00	10,682,874.00
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	Feb 20, 2026

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (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)	3,105,461.00	3,090,099.00
1st Subsequent Year (2026-27)	3,105,461.00	3,090,099.00
2nd Subsequent Year (2027-28)	3,105,461.00	3,090,099.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2025-26)	1,339,046.00	1,137,366.00
1st Subsequent Year (2026-27)	1,473,702.00	1,122,101.00
2nd Subsequent Year (2027-28)	1,576,080.00	1,258,982.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	62.00	66.00
1st Subsequent Year (2026-27)	62.00	66.00
2nd Subsequent Year (2027-28)	62.00	66.00

4. Comments:

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

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

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

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

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

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
3 Self-Insurance Contributions		
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:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	228.25	228.25	228.25

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (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)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	517.04	517.04	517.04

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (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)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

Classified (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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (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			

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?			

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	335.19	335.19	335.19

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

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (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	

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

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 interm and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A5. 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 Second Interim Criteria and Standards Review

SACS Web System - SACS V14
3/10/2026 4:45:29 PM 39-10397-0000000

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

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

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

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

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

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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

FUND	RESOURCE	FUNCTION	VALUE
01	7415	7200-7600	($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**

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

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

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

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

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

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

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

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

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

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

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

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

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
3/10/2026 4:35:23 PM 39-10397-0000000

Second 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**

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

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

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

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

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

EXCESS-ASSIGN-REU - (**Warning**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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

FUND	RESOURCE	FUNCTION	VALUE
01	6500	9200	($4,829.00)
Explanation: Prior year adjustment/credit. Okay Negative.			
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**

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	7142	($4,829.00)

Explanation: Prior year adjustment/credit. Okay Negative.

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

SACS Web System - SACS V14
3/10/2026 4:27:40 PM 39-10397-0000000

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

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

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

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

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

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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

FUND	RESOURCE	FUNCTION	VALUE
01	6500	9200	($4,829.00)
Explanation: Prior year adjustment/credit. Okay Negative.			
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**

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	7142	($4,829.00)

Explanation: Prior year adjustment/credit. Okay Negative.

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget 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**
CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved.	**Passed**
CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission	**Passed**
CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	**Passed**
CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	**Passed**
CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CSI) has been provided.	**Passed**
FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved.	**Passed**
INTERIM-CERT-PROVIDE - (**Fatal**) - Interim Certification (Form CI) must be provided.	**Passed**
MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	**Passed**
MYPIO-PROVIDE - (**Warning**) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	**Passed**
VERSION-CHECK - (**Warning**) - All versions are current.	**Passed**

SACS Web System - SACS V14
3/10/2026 4:31:28 PM 39-10397-0000000

Second 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**

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

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GENERAL LEDGER CHECKS

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

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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**