San Joaquin County Office of Education
Troy A. Brown, County Superintendent of Schools
2023-24 First Interim Financial Report
December 20, 2023

INTRODUCTION

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

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

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

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

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

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

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

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

SJCOE will continue monitoring these economic developments and we will remain diligent with managing our internal finances, and where our fiscal oversight responsibilities of the school districts in San Joaquin County are concerned.

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

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

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

BEGINNING BALANCE

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

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

Federal & State Stimulus Money

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

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020. SJCOE received a total of $5,901,475 in CARES funding. These funds were provided to address pandemic-induced learning loss. Most of these funds were spent in the 2020-21 fiscal year on educational technology, which included hardware, software, and connectivity for students, Personal Protective Equipment (PPE), mental health services and supports, nutrition programs, and professional development. The funds were utilized in accordance with the grant assurances. During this time, there was also $38,573 of SB 117 funding for protective equipment and cleaning. These dollars were spent before the deadline of September 30, 2023.

The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act was signed into law on December 27, 2020, and was the second round of federal relief funding in response to COVID-19. SJCOE was notified in May 2021 that SJCOE will receive $3,503,604 in Elementary and Secondary School Emergency Relief (ESSER II) funding. This funding is provided to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. These federal funds will be utilized in accordance with the grant assurances. These dollars were spent before the deadline of September 30, 2023.

Assembly Bill 86 (AB86) was signed into law on March 5, 2021. This bill provides funds to assist educational agencies with reopening schools in the 2020-21 school year and to implement a learning recovery program. There are two pots of funding under AB86; In-Person Instruction (IPI) Grant and Expanded Learning Opportunities (ELO) Grant. A plan for the expanded learning portion was required and received Board approval on May 19, 2021. SJCOE will receive $5,125,763 in AB86 funding. These funds will be utilized in accordance with the IPI and ELO Grant guidelines. These dollars must be spent by September 30, 2024.

The American Rescue Plan (ARP) Act was signed into law on March 11, 2021. We were notified of our allocation in May 2021. Under the ARP Act, SJCOE will receive $7,875,895 in Elementary and Secondary School Emergency Relief (ESSER III). This funding is provided to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. The plan was approved by the SJCOE Board on October 20, 2021. These federal funds will be utilized in accordance with the grant assurances. These funds must be spent by September 30, 2024.

COVID-19 Mitigation funding information was released by CDE on November 19, 2021. The funding is to be used to support any purposes consistent with providing in-person instruction. SJCOE received an allocation of $12,134,121. These funds are being used to support SJCOE's County Operated Schools and Programs. These funds were spent by June 30, 2023.

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

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

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

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

COURT & COMMUNITY STUDENT TYPES

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

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	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Type C Court/Camps	60.00	64.00	4.00
Type C Community Schools	835.00	848.00	13.00
Type C Charter Schools	198.00	240.00	42.00
Total Court/Community Schools ADA	**1,093.00**	**1,152.00**	**59.00**

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

SJCOE ADA DISTRICT LCFF	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Type "A & B" Community and Type "D" Homeless Schools	185.00	185.00	0.00
SJCOE Special Education Program	720.22	720.22	0.00
Total SJCOE ADA District LCFF	**905.22**	**905.22**	**0.00**

LCFF CALCULATIONS

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

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

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

LCFF Funding	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
2023-2024 LCFF Revenues	$42,278,675.00	$43,560,476.00	$1,281,801.00

The Standardized Account Code Structure (SACS) requires that restricted resources must have a revenue contribution from unrestricted resources if restricted revenues do not cover estimated expenditures and account for the repayment of prior years' contributions. There are also contributions that are required shifts from receipt of unrestricted revenues to restricted resources for specific purposes. The programs listed below have restricted funds that are transferred as a contribution to unrestricted revenues. The contributions will show the net total of the unrestricted contributions and will be updated at each financial reporting period. The contributions for 2023-24 First Interim Financial Report are (2.07%) of the General Fund Revenues.

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

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS

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

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

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued…

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

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued…

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

GENERAL FUND REVENUES

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

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

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

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



GENERAL FUND REVENUES continued…

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

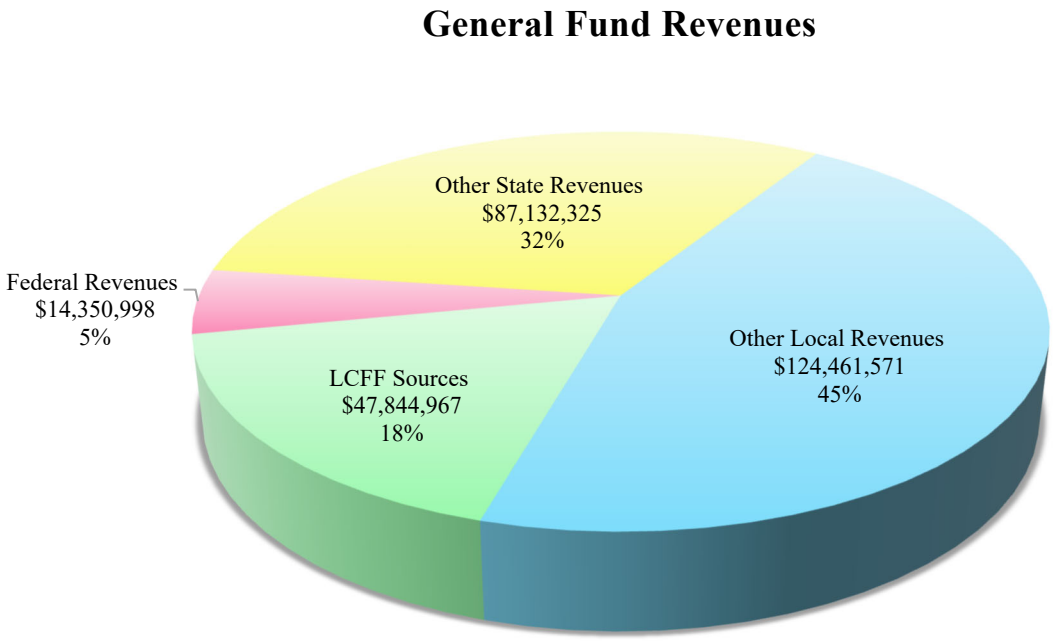
General fund revenues have been updated as reflected in the Budget Revision Report (light pink) for 2023-24 First Interim financial reporting. The chart below summarizes the results of these revisions for 2023-24 Adopted Budget to the First Interim reporting periods.

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



GENERAL FUND REVENUES continued…

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



GENERAL FUND EXPENDITURES

The General Fund expenditures are the financial transactions to support the mission, goals, and LCAP actions/services of the County Office of Education. The San Joaquin County Office of Education (SJCOE) is a regional agency whose mission is to provide educational leadership, resources, and services to assist school districts to be effective facilitators of learning for all pupils. SJCOE's 2023-24 Local Control and Accountability Plan (LCAP) goals are:

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

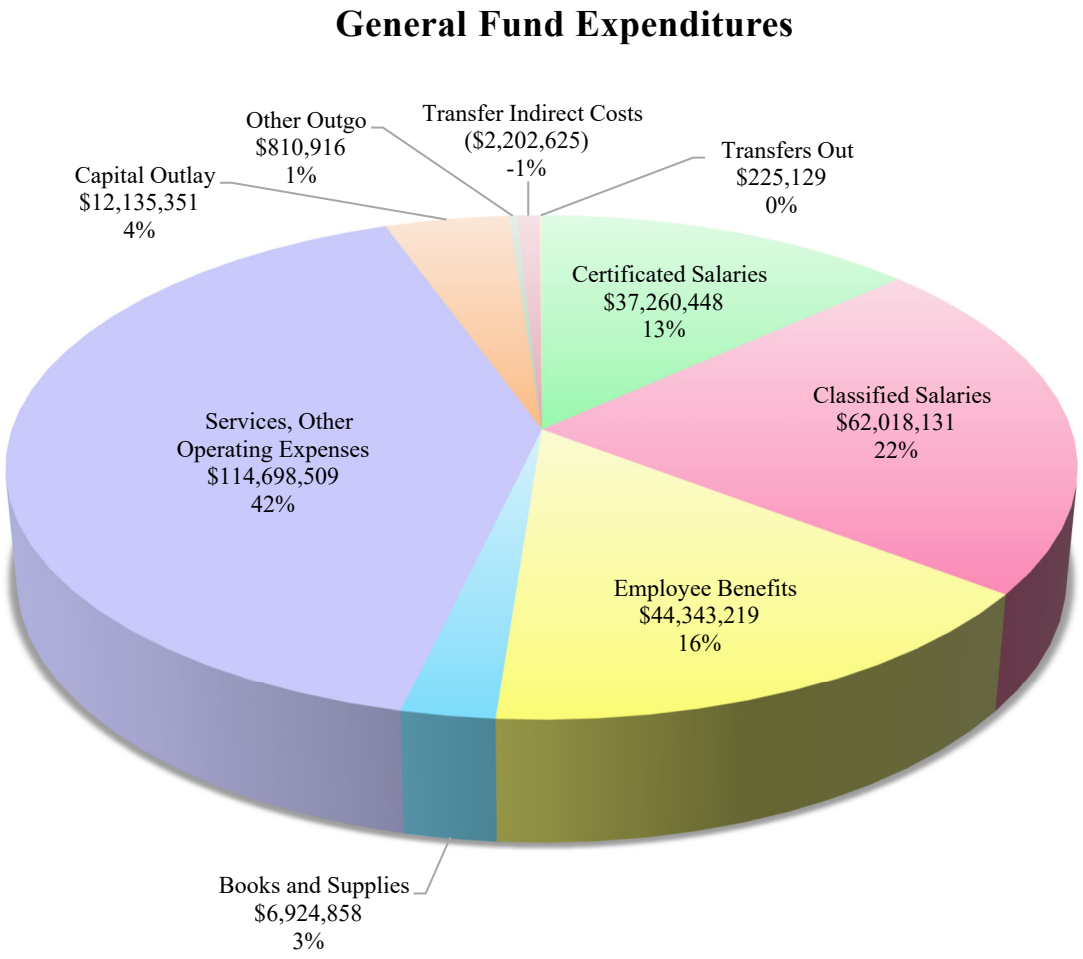
General Fund expenditures have been updated to include budget revisions for new and updated grants and any LCFF changes. Included in the Budget Summaries is a report listing all the budgets adjusted for the General Fund from the 2023-24 Adopted Budget to the First Interim Financial Report. Comparisons from the 2023-24 Adopted Budget to the First Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts, and total expenditures, are on the next page.

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

GENERAL FUND EXPENDITURES continued…

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

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



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

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

Lottery	2023-2024 Unaudited Beg. Balance	2023-2024 Estimated Revenues	2023-2024 Estimated Expenses	2023-2024 Estimated Ending Balance
Restricted Lottery $72.00 Per ADA				
Court/Camp Community Schools (COSP)	$600,694.74	$71,378.00	$71,378.00	$600,694.74
Adults in Correction Facilities	$79,143.45	$2,782.00	$2,782.00	$79,143.45
Special Education	$391,205.05	$63,202.00	$102,553.00	$351,854.05
Venture Academy	$212,125.37	$153,082.00	$127,114.00	$238,093.37
one.Charter	$158,819.48	$88,799.00	$42,198.00	$205,420.48
Subtotal Lottery - Restricted	***$1,441,988.09***	***$379,243.00***	***$346,025.00***	***$1,475,206.09***
Unrestricted Lottery $177.00 Per ADA				
Court/Camp Community Schools (COSP)	$59,842.78	$98,741.00	$98,741.00	$59,842.78
ROC/P COSP Instructional Program	$56,694.49	$0.00	$921.00	$55,773.49
Adults in Correction Facilities	$51,441.87	$3,420.00	$3,420.00	$51,441.87
Special Education	$253,650.65	$70,592.00	$54,749.00	$269,493.65
Technology Support	$270,070.90	$172,754.00	$147,079.00	$295,745.90
Venture Academy	$388,778.08	$341,157.00	$373,712.00	$356,223.08
one.Charter	$269,604.62	$203,045.00	$197,510.00	$275,139.62
Subtotal Lottery - Unrestricted	***$1,350,083.39***	***$889,709.00***	***$876,132.00***	***$1,363,660.39***
Grand Total Lottery	**$2,792,071.48**	**$1,268,952.00**	**$1,222,157.00**	**$2,838,866.48**



COUNTY OPERATED SCHOOLS AND PROGRAMS (COSP)

Court/Community Schools continue to meet the needs of a large population of students enrolled because of expulsion, parent referral, Student Attendance Review Board (SARB) referral, and County Probation referral. COSP serves students enrolled in one of SJCOE's court or community schools, all of which are accredited by Western Association of Schools and Colleges (WASC).

The program enables students to become productive members of the community by providing quality learning opportunities. Students complete a course of study resulting in a high school diploma, certificate of completion, or GED. Students also develop individual talents, critical thinking and problem-solving skills, workforce readiness, and an appreciation of themselves and others. COSP uses an integrated, thematic approach to instruction. Subjects are integrated to make learning more relevant and help students retain information more efficiently. Lessons, assignments, and projects are centered on quarterly themes that bring continuity to the learning experience through rigor, relevance, and relationships.

Discovery ChalleNGe Academy

Discovery ChalleNGe Academy is a partnership between the California National Guard and San Joaquin County Office of Education for youth between the ages of 16 and 18 who have dropped out of high school or are at-risk of dropping out. Discovery ChalleNGe offers a highly structured environment that promotes leadership, cooperation, and academic skills, while building self-esteem, pride, and confidence.

Once accepted into the program, cadets are introduced to the military structure, participate in team building activities, practice making healthy choices, attend school daily, gain organizational and study skills, participate in a wide range of extra-curricular activities, and receive the support they need to turn their lives around.

The National Guard Youth ChalleNGe program is voluntary. Young men and women who apply must be committed to completing the 22-week residential phase and the 12-month post-residential phase. The National Guard Youth ChalleNGe experience has transformed the lives of over 121,000 youth. The changes are powerful, impacting not only the graduates, but rippling out to touch their families and communities.

Court/Community Schools account for 8.01% of the General Fund expenditures. The detail of the Court/Community Schools revenues and expenditures are included in the Budget Summaries.

Court/Community Schools - Resource 0240	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	$4,609,160.25	$5,504,400.31	$895,240.06
Revenue	$16,510,328.00	$16,932,316.00	$421,988.00
Expenses	($20,940,995.00)	($22,125,491.00)	($1,184,496.00)
Estimated Ending Balances	**$178,493.25**	**$311,225.31**	**$132,732.06**

Work Force Development

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

SJCOE's CTE program will focus on preparing students to enter current or emerging high-skill, high-wage, and/or high-demand occupations. CTE opportunities may be offered through linked learning programs, partnership academies, tech prep programs, small learning communities, or other programs that expose students to career options while preparing them for future careers in an industry or interest area. SJCOE continues to offer construction technology, food service, office technology, and warehousing opportunities through Human Services Agency contracts.

The WorkStartYES (Youth Employment Services) program operates the Workforce Innovation & Opportunity Act (WIOA) program in conjunction with San Joaquin County WorkNet. This program provides pre-employment and career education to in-school and out-of- school youth 16-21 years of age. In addition to paid work experience, WorkStartYES provides many types of educational opportunities for students and preparation for future careers. The program serves youth both in and out of school and offers follow-up services for one year after graduation.

COUNTY OPERATED SCHOOLS AND PROGRAMS (COSP) continued…

The YouthBuild programs assist undereducated and unemployed young adults, ages 17-24, to work toward completion of a high school diploma or GED; learn construction skills while building affordable housing; develop leadership skills by becoming involved in their community; and secure apprenticeships as well as jobs within the construction industry after graduating from the program. We provide a comprehensive program that focuses on non-traditional approaches to education and paid on-the-job training.

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

SPECIAL EDUCATION

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

Programs offered by SJCOE serve more than 1,267 special education students, including instruction for those with needs described as deaf, blind, speech and language impaired, and orthopedically handicapped, as well as those developmentally or communicatively disabled, emotionally disturbed, or in need of adaptive physical education.

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

The distribution of Special Education AB602 funds is based on a method established at the local SELPA level. The Council of Superintendents approved a new AB602 funding formula for our SELPA effective July 1, 2015. The SJCOE method distributes the SELPA AB602 revenue to school districts after Regionalized Special Education Programs and Services have been funded on a K-12 ADA basis. The SELPA funded K-12 ADA is based on the greater of current or prior year ADA. The State funding entitlement is also based on K-12 ADA. The Special Education programs, including grants, are 33.21% of the General Fund expenditures.

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

Special Education Program & Grants	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	$22,655,108.52	$23,382,490.83	$727,382.31
Revenue	$67,980,835.00	$71,419,160.00	$3,438,325.00
Expenses	($71,153,866.00)	($76,971,790.00)	($5,817,924.00)
Estimated Ending Balances	**$19,482,077.52**	**$17,829,860.83**	**($1,652,216.69)**



EDUCATIONAL SERVICES

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

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

Differentiated Assistance

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

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

Specialists from Mathematics, STEM, Language and Literacy, History-Social Science, and Continuous Improvement and Support all work together to create professional development programs which meet the individual needs and initiatives of each participating district. Below are the 2023-24 Educational Services Team budgets with beginning balances, revenues, and expenditures:

Educational Services - Team Budgets	2023-2024 Unaudited Beginning Balance	2023-2024 Estimated Revenues	2023-2024 Estimated Expenditures	2023-2024 Estimated Ending Balance
Educational Services - Main	$0.00	$49,431.00	$49,431.00	$0.00
Educational Services - College & Career Readiness	$0.00	$37,686.00	$37,686.00	$0.00
Educational Services - Mathematics	$0.00	$947,359.00	$947,359.00	$0.00
Educational Services - Language & Literacy	$0.00	$778,178.00	$778,178.00	$0.00
Educational Services - School Support	$385,563.03	$124,100.00	$131,898.00	$377,765.03
Educational Services - State/Federal Programs	$0.00	$91,519.00	$91,519.00	$0.00
Educational Services - STEM	$0.00	$1,190,545.00	$1,190,545.00	$0.00
Total Educational Services -Team Budgets	**$385,563.03**	**$3,218,818.00**	**$3,226,616.00**	**$377,765.03**

EDUCATION SERVICES continued…

Head Start San Joaquin

San Joaquin County Office of Education (SJCOE) was funded in July 2015 by the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Head Start to provide Head Start and Early Head Start services in San Joaquin County. SJCOE provides Head Start and Early Head Start services to approximately 1,754 children. The Head Start annual grant period is from February 1 to January 31. SJCOE reapplied for the next 5-year cycle of this grant, and on December 11, 2020, SJCOE was awarded the five-year project period of February 1, 2021, through January 31, 2026. The annual amount of $27,903,612 covers the 2023-2024 grant year. The accounting for Head Start San Joaquin (HSSJ) is maintained in the Child Development Fund 12. The grant typically requires a 25% cash/in-kind match.

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

- Child Abuse Prevention Council of San Joaquin County
- Creative Child Care, Inc.
- Lodi Unified School District
- Stockton Unified School District

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

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

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

Apprenticeship

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

Migrant Education

The federal government established and provided funding for the Migrant Education Program. Migrant Education provides services to migratory students from ages 3 to 22 years of age (if the student has not graduated from high school). The program provides supplementary health, academic, and support services. In addition, there is an active component for parental involvement. The funding based on eligible students continues to drop in our region. The Migrant Education Program operates a $3,629,670 annual budget which, as an individual program of Educational Services, is 1.31% of the General Fund expenditures.

ADMINISTRATIVE SERVICES

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

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

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

ADMINISTRATIVE SERVICES Continued…

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

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

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

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

INTERFUND TRANSFERS

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

Fund	2023-2024 Adopted Budget	2023-2024 First 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.	**$1,813,135.00**	**$1,891,308.00**
General Fund Transfer to Child Development Fund 12		
The General Fund maintains a subsidy to Early Childhood Education. All Child Development costs are maintained in the Child Development Fund 12. The final transfer is based on actual expenditures.	**$19,829.00**	**$19,829.00**

ENDING BALANCE ANALYSIS

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

General Fund Ending Balances	Estimated Beginning Balance	Surplus/ Deficit	Estimated Ending Balance
Restricted	**$50,535,338.96**	**($9,981,831.00)**	**$40,553,507.96**
Unrestricted	**$135,560,107.47**	**$7,557,756.00**	**$143,117,863.47**
Total General Fund Ending Balances	**$186,095,446.43**	**($2,424,075.00)**	**$183,671,371.43**

ENDING BALANCE ANALYSIS continued…

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

The General Fund is summarized below:

General Fund Fund 01& Fund 02	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	**$179,546,180.00**	**$186,095,446.43**	**$6,549,266.43**
Revenue	**$198,433,836.00**	**$273,789,861.00**	**$75,356,025.00**
Expenses	**($202,764,153.00)**	**($276,213,936.00)**	**($73,449,783.00)**
Ending Balance	**$175,215,863.00**	**$183,671,371.43**	**$8,455,508.43**

OTHER FUNDS

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

TEACHERS COLLEGE OF SAN JOAQUIN FUND 02

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

Teachers College of San Joaquin Fund 02	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	$3,976,654.33	$4,606,086.80	$629,432.47
Revenue	$7,227,620.00	$8,161,079.00	$933,459.00
Expenses	($9,048,606.00)	($9,842,306.00)	($793,700.00)
Ending Balance	**$2,155,668.33**	**$2,924,859.80**	**$769,191.47**

CHARTER SCHOOLS SPECIAL REVENUE FUND 09

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

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

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

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

CHARTER SCHOOLS SPECIAL REVENUE FUND 09 continued…

A summary of the two charters is listed below:

Charter Schools Special Reserve Fund 09	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	$18,729,353.00	$16,015,920.26	($2,713,432.74)
Revenue	$44,002,237.00	$48,309,550.00	$4,307,313.00
Expenses	($42,557,423.00)	($48,229,218.00)	($5,671,795.00)
Ending Balance	**$20,174,167.00**	**$16,096,252.26**	**($4,077,914.74)**

SPECIAL EDUCATION PASS-THROUGH FUND 10

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

Special Education Pass-Through Fund 10	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	$0.00	$0.00	$0.00
Revenue	$74,760,133.00	$71,976,698.00	($2,783,435.00)
Expenses	($74,760,133.00)	($71,976,698.00)	$2,783,435.00
Ending Balance	**$0.00**	**$0.00**	**$0.00**

ADULTS IN CORRECTIONS FUND 11

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

Adults in Corrections Fund 11	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	$2,887.00	$0.00	($2,887.00)
Revenue	$554,767.00	$557,642.00	$2,875.00
Expenses	($554,767.00)	($557,642.00)	($2,875.00)
Ending Balance	**$2,887.00**	**$0.00**	**($2,887.00)**

CHILD DEVELOPMENT FUND 12

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

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

ENDING BALANCE ANALYSIS continued…

COUNTY SCHOOL FACILITIES FUND 35

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

County Schools Facilities Fund 35	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	$285,000.00	$2,116,609.76	$1,831,609.76
Revenue	$1,889.00	$92,935.00	$91,046.00
Expenses	($286,889.00)	($2,165,869.00)	($1,878,980.00)
Ending Balance	**$0.00**	**$43,675.76**	**$43,675.76**

SPECIAL INSURANCE FUND 67

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

SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES

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

Property & Liability Insurance Reserves Fund 67	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	$667,308.40	$613,359.64	($53,948.76)
Revenue	$4,011.00	$6,006.00	$1,995.00
Expenses	$0.00	$0.00	$0.00
Ending Balance	**$671,319.40**	**$619,365.64**	**($51,953.76)**

SPECIAL INSURANCE FUND 67 ~ RETIREE BENEFIT RESERVES

The retiree benefit reserves are to account for post-employment health care benefits in accordance with employment contracts. The County Office of Education contributes 100% of the cap towards premiums incurred by the retiree. The 2023-24 assessed rate for the Retiree Benefit Fund is $105 per month per full-time equivalent (FTE) of retirement covered certificated and classified salaries and 1% on all salaries.

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

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

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

ENDING BALANCE ANALYSIS continued…

RETIREE TRUST FUND 71 ~ RETIREE BENEFIT TRUST

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

Retiree Benefit Trust Fund Fund 71	2023-2024 Adopted Budget	2023-2024 First Interim	Difference
Beginning Balance	$13,606,333.99	$13,818,310.46	$211,976.47
Revenue	$0.00	$0.00	$0.00
Expenses	$0.00	$0.00	$0.00
Ending Balance	**$13,606,333.99**	**$13,818,310.46**	**$211,976.47**

ALL FUNDS HISTORY

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

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

ENDING BALANCE ANALYSIS
2023-2024 FIRST INTERIM
FINANCIAL REPORT

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

ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2023-2024 FIRST INTERIM

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

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/23	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/24	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	**$0.00**	**$954,331.00**	**$954,331.00**	**$954,331.00**	**$0.00**	2
2	Special Education - Child Nutrition / Food Services	5310	1690	**$0.00**	**$481,545.00**	**$481,545.00**	**$481,545.00**	**$0.00**	2
3	Special Education	6500	1000	**-$0.50**	**$50,919,523.00**	**$50,919,522.50**	**$0.00**	**$50,919,522.50**	2
4	Special Education - Non Public Agency Reimbursement Program	6500	1019	**$0.00**	**$0.00**	**$0.00**	**$2,443,500.00**	**-$2,443,500.00**	2
5	Special Education - SDC - Special Day Class	6500	1020	**$0.00**	**$0.00**	**$0.00**	**$31,126,382.00**	**-$31,126,382.00**	2
6	Special Education - Mid-Year Growth Start Up	6500	1024	**$0.00**	**$1,906,988.00**	**$1,906,988.00**	**$1,906,988.00**	**$0.00**	2
7	Special Education - Mid-Year Growth Reserve	6500	1027	**$249,002.13**	**$0.00**	**$249,002.13**	**$0.00**	**$249,002.13**	2
8	Special Education - DIS - Designated Instructional Services	6500	1050	**$0.00**	**$0.00**	**$0.00**	**$9,282,279.00**	**-$9,282,279.00**	2
9	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	**$529,914.68**	**$45,673.00**	**$575,587.68**	**$0.00**	**$575,587.68**	2
10	Special Education - Pupil Services	6500	1500	**$0.00**	**$0.00**	**$0.00**	**$1,319,356.00**	**-$1,319,356.00**	2
11	Special Education - Instructional Administration	6500	1600	**$0.00**	**$0.00**	**$0.00**	**$943,334.00**	**-$943,334.00**	2

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/23	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/24	Column I Ending Bal Line #
12	Special Education - School Administration	6500	1610	**$0.00**	**$0.00**	**$0.00**	**$3,439,870.00**	**-$3,439,870.00**	2
13	Special Education - Maintenance and Operations	6500	1700	**$0.00**	**$0.00**	**$0.00**	**$1,850,924.00**	**-$1,850,924.00**	2
14	Special Education - Deferred Maintenance	6500	1710	**$0.00**	**-$231,269.00**	**-$231,269.00**	**$0.00**	**-$231,269.00**	2
15	Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	**$0.00**	**$0.00**	**$0.00**	**$282,609.00**	**-$282,609.00**	2
16	Special Education - Infants	6510	1040	**$0.00**	**$300,084.00**	**$300,084.00**	**$300,084.00**	**$0.00**	2
	Total by Ending Balance Line			**$778,916.31**	**$54,376,875.00**	**$55,155,791.31**	**$54,331,202.00**	**$824,589.31**	***2***
17	Special Education - ESSA - Every Student Succeed Act School Improvements - CSI - Comprehensive Support Improvement FY 21/22	3182	1350	**$0.00**	**$9,028.00**	**$9,028.00**	**$9,028.00**	**$0.00**	3
18	Special Education - ESSERIII - Elementary and Secondary School Emergency Relief	3213	1361	**$0.00**	**$74,108.00**	**$74,108.00**	**$74,108.00**	**$0.00**	3
19	Special Education - Preschool Local Entitlements	3310	1100	**$0.00**	**$385,080.00**	**$385,080.00**	**$385,080.00**	**$0.00**	3
20	SELPA - Special Education Local Planning Area Federal Preschool Grant	3315	2100	**$0.00**	**$84,189.00**	**$84,189.00**	**$84,189.00**	**$0.00**	3
21	SELPA - Special Education Local Planning Area Federal Preschool Grant Program Specialist	3315	2140	**$0.00**	**$24,665.00**	**$24,665.00**	**$24,665.00**	**$0.00**	3
22	SELPA - Special Education Local Planning Area Preschool Staff Development	3345	2120	**$0.00**	**$3,734.00**	**$3,734.00**	**$3,734.00**	**$0.00**	3

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

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

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

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

ENDING BALANCE ANALYSIS DETAIL
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/23	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/24	Column I Ending Bal Line #
45	Special Education Ethnic Studies Block Grant	7810	1367	**$5,062.00**	**$0.00**	**$5,062.00**	**$0.00**	**$5,062.00**	3
46	SPED - Special Education Cal HOPE - California Help Outreach Possibilities Empowerment SEL - Social Emotional Learning	9010	1368	**$0.00**	**$20,000.00**	**$20,000.00**	**$20,000.00**	**$0.00**	3
47	Special Education Operations	9010	1701	**$0.00**	**$220,816.00**	**$220,816.00**	**$220,816.00**	**$0.00**	3
48	SELPA - Special Education Local Planning Area- Inservice Administration Budget	9010	2160	**$37,633.91**	**$15,000.00**	**$52,633.91**	**$22,797.00**	**$29,836.91**	3
49	SELPA - Special Education Local Planning Area 504 Training	9010	2162	**$11,842.05**	**$0.00**	**$11,842.05**	**$0.00**	**$11,842.05**	3
50	SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers	9010	2166	**$26,499.21**	**$23,100.00**	**$49,599.21**	**$23,100.00**	**$26,499.21**	3
51	SELPA - Special Education Local Planning Area - LHS Language Hearing Specialist - Winter Symposium	9010	2170	**$81,437.81**	**$18,629.00**	**$100,066.81**	**$18,629.00**	**$81,437.81**	3
52	SELPA - Special Education Local Planning Area Autism Forum	9010	2175	**$5,352.17**	**$3,100.00**	**$8,452.17**	**$3,100.00**	**$5,352.17**	3
53	SELPA - Special Education Local Planning Area JLSJC - Junior League of San Joaquin County Life Skills Training	9010	2207	**$101.59**	**$0.00**	**$101.59**	**$0.00**	**$101.59**	3
54	SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	**$1,437,996.10**	**$221,129.00**	**$1,659,125.10**	**$214,235.00**	**$1,444,890.10**	3
	Total by Ending Balance Line			**$19,582,594.55**	**$9,577,983.00**	**$29,160,577.55**	**$14,147,755.00**	**$15,012,822.55**	*3*
55	COSP - County Operated Schools and Programs- Title I Part A Basic Grant	3010	3349	**$0.00**	**$1,085,875.00**	**$1,085,875.00**	**$1,085,875.00**	**$0.00**	5

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

ENDING BALANCE ANALYSIS DETAIL
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67	Migrant Education - Staff Development	3060	6092	**$0.00**	**$0.00**	**$0.00**	**$6,017.00**	**-$6,017.00**	5
68	Migrant Education - Stockton	3060	6093	**$0.00**	**$0.00**	**$0.00**	**$360,285.00**	**-$360,285.00**	5
69	Migrant Education - Lodi	3060	6094	**$0.00**	**$0.00**	**$0.00**	**$283,876.00**	**-$283,876.00**	5
70	Migrant Education - Linden	3060	6095	**$0.00**	**$0.00**	**$0.00**	**$21,541.00**	**-$21,541.00**	5
71	Migrant Education - Manteca	3060	6096	**$0.00**	**$0.00**	**$0.00**	**$176,371.00**	**-$176,371.00**	5
72	Migrant- Districts	3061	6035	**$0.00**	**$0.00**	**$0.00**	**$8,910.00**	**-$8,910.00**	5
73	Migrant Education - Summer School Administration	3061	6080	**$0.00**	**$591,444.00**	**$591,444.00**	**$27,077.00**	**$564,367.00**	5
74	Migrant Education - Summer School Centralized Services	3061	6082	**$0.00**	**$0.00**	**$0.00**	**$130,272.00**	**-$130,272.00**	5
75	Migrant Education - Summer School Out of School Youth	3061	6083	**$0.00**	**$0.00**	**$0.00**	**$21,148.00**	**-$21,148.00**	5
76	Migrant Education - Summer School - School Readiness	3061	6085	**$0.00**	**$0.00**	**$0.00**	**$15,463.00**	**-$15,463.00**	5
77	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	**$0.00**	**$0.00**	**$0.00**	**$299,018.00**	**-$299,018.00**	5

ENDING BALANCE ANALYSIS DETAIL
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78	Migrant Education - Summer School Stockton	3061	6093	**$0.00**	**$0.00**	**$0.00**	**$32,858.00**	**-$32,858.00**	5
79	Migrant Education - Summer School Lodi	3061	6094	**$0.00**	**$0.00**	**$0.00**	**$32,070.00**	**-$32,070.00**	5
80	Migrant Education - Summer School Linden	3061	6095	**$0.00**	**$0.00**	**$0.00**	**$4,312.00**	**-$4,312.00**	5
81	Migrant Education - Summer School Manteca	3061	6096	**$0.00**	**$0.00**	**$0.00**	**$20,316.00**	**-$20,316.00**	5
82	COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	**$0.00**	**$356,701.00**	**$356,701.00**	**$356,701.00**	**$0.00**	5
83	COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20	3182	3359	**$0.00**	**$23,420.00**	**$23,420.00**	**$23,420.00**	**$0.00**	5
84	COE - County Office of Education - ESSA - Every Student Succeeds Act - Approval	3183	6390	**$0.00**	**$173,611.00**	**$173,611.00**	**$173,611.00**	**$0.00**	5
85	COE - County Office of Education - ESSA - Every Student Succeeds Act - CSI - Comprehensive Support and Improvement Carryover	3183	6391	**$0.00**	**$10,791.00**	**$10,791.00**	**$10,791.00**	**$0.00**	5
86	COE - County Office of Education ESSA - Every Student Succeeds Act Development and Implementation	3183	6404	**$0.00**	**$168,919.00**	**$168,919.00**	**$168,919.00**	**$0.00**	5
87	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3213	3474	**$0.00**	**$1,143,287.00**	**$1,143,287.00**	**$1,143,287.00**	**$0.00**	5
88	General Fund ESSERIII - Elementary and Secondary School Emergency Relief	3213	5257	**$0.00**	**$145,830.00**	**$145,830.00**	**$145,830.00**	**$0.00**	5

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89	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3214	3469	**$0.00**	**$532,899.00**	**$532,899.00**	**$532,899.00**	**$0.00**	5
90	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief ELO - Expanded Learning Opportunity	3218	3327	**$0.00**	**$83,950.00**	**$83,950.00**	**$83,950.00**	**$0.00**	5
91	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief - State Reserve Learning Loss	3219	3328	**$0.00**	**$375,790.00**	**$375,790.00**	**$375,790.00**	**$0.00**	5
92	ESSER III - Elementary and Secondary School Emergency Relief III Summer Grant Program	3225	6327	**$0.00**	**$468,110.00**	**$468,110.00**	**$468,110.00**	**$0.00**	5
93	ESSER III- Elementary and Secondary School Emergency Relief III- Round 2 Summer Program	3225	6328	**$0.00**	**$135,000.00**	**$135,000.00**	**$135,000.00**	**$0.00**	5
94	Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance	3310	3457	**$0.00**	**$150,684.00**	**$150,684.00**	**$150,684.00**	**$0.00**	5
95	VAFS - Venture Academy Family of Schools - Special Education Local Planning	3310	3860	**$0.00**	**$235,792.00**	**$235,792.00**	**$235,792.00**	**$0.00**	5
96	Title II Part A - Improving Teacher Quality	4035	6161	**$0.00**	**$58,268.00**	**$58,268.00**	**$58,268.00**	**$0.00**	5
97	21st Century High School ASSETs - After School Safety and Enrichment for Teens	4124	6343	**$0.00**	**$254,500.00**	**$254,500.00**	**$254,500.00**	**$0.00**	5
98	21st Century High School ASSETs- After School Safety and Enrichment for Teens Year 1 Carryover	4124	6354	**$0.00**	**$52,330.00**	**$52,330.00**	**$52,330.00**	**$0.00**	5
99	COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	**$0.00**	**$120,055.00**	**$120,055.00**	**$120,055.00**	**$0.00**	5

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100	COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	**$0.00**	**$43,487.00**	**$43,487.00**	**$43,487.00**	**$0.00**	5
101	Regional English Learner Specialist Agreement	4204	6114	**$0.00**	**$8,718.00**	**$8,718.00**	**$8,718.00**	**$0.00**	5
102	Title III ESSA - Every Student Succeeds Act Technical Assistance	4204	6116	**$0.00**	**$106,026.00**	**$106,026.00**	**$106,026.00**	**$0.00**	5
103	COSP - County Operated Schools and Programs- Child Nutrition Food Service	5310	3690	**$0.00**	**$618,691.00**	**$618,691.00**	**$618,691.00**	**$0.00**	5
104	COSP - County Operated Schools and Programs- McKinney Vento Homeless Assistance Act	5630	3431	**$0.00**	**$267,977.00**	**$267,977.00**	**$267,977.00**	**$0.00**	5
105	ARP I - American Recovery Plan - Homeless Program	5632	3939	**$0.00**	**$151,346.00**	**$151,346.00**	**$151,346.00**	**$0.00**	5
106	ARP - American Rescue Plan HCYII - Homeless Youth and Children II Plan	5634	3940	**$0.00**	**$39,183.00**	**$39,183.00**	**$39,183.00**	**$0.00**	5
107	DOL 8 - Department of Labor - YouthBuild of San Joaquin	5810	6270	**$0.00**	**$193,365.00**	**$193,365.00**	**$193,365.00**	**$0.00**	5
108	DOL 9 - Department of Labor- YouthBuild of San Joaquin	5810	6271	**$0.00**	**$1,196,000.00**	**$1,196,000.00**	**$1,196,000.00**	**$0.00**	5
109	STOP School Violence	5810	6355	**$0.00**	**$266,663.00**	**$266,663.00**	**$266,663.00**	**$0.00**	5
110	ASES - After School Education and Safety - Transitional	6010	6371	**$0.00**	**$3,088,885.00**	**$3,088,885.00**	**$3,088,885.00**	**$0.00**	5

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111	ASES - After School Education and Safety Transitional Carryover	6010	6373	**$0.00**	**$319,129.00**	**$319,129.00**	**$319,129.00**	**$0.00**	5
112	COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	**$566,291.88**	**$0.00**	**$566,291.88**	**$54,325.00**	**$511,966.88**	5
113	Court/Community Schools - Lottery Restricted	6300	3006	**$600,694.74**	**$90,127.00**	**$690,821.74**	**$90,127.00**	**$600,694.74**	5
114	Adults In Corrections - Lottery Restricted Transfer	6300	4102	**$79,143.45**	**$2,782.00**	**$81,925.45**	**$2,782.00**	**$79,143.45**	5
115	Antibias Education Grant Program	6318	5092	**$61,957.16**	**$100,000.00**	**$161,957.16**	**$161,957.00**	**$0.16**	5
116	COSP - County Operated Schools and Programs CCSPP California Community School Partnership Program Planning Grant	6331	3338	**$50,276.57**	**$20,000.00**	**$70,276.57**	**$70,276.00**	**$0.57**	5
117	CCSPP - California Community Schools Partnership Program Coordination Grant 22-23	6333	6403	**$0.00**	**$375,000.00**	**$375,000.00**	**$375,000.00**	**$0.00**	5
118	CCSPP - California Community Schools Partnership Program Coordination Grant 23-25	6333	6406	**$0.00**	**$400,000.00**	**$400,000.00**	**$400,000.00**	**$0.00**	5
119	DSP - Direct Support Professional Training	6355	4051	**$31,663.69**	**$22,940.00**	**$54,603.69**	**$22,940.00**	**$31,663.69**	5
120	Community - CTE - Career Technical Education - Revenue	6371	4001	**$0.00**	**$33,852.00**	**$33,852.00**	**$33,852.00**	**$0.00**	5
121	CTEIG - Career Technical Education Incentive Grant	6387	6595	**$0.00**	**$115,000.00**	**$115,000.00**	**$115,000.00**	**$0.00**	5

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122	K-12 Workforce Pathway Coordinator Round 4	6388	4401	**$0.00**	**$15,893.00**	**$15,893.00**	**$15,893.00**	**$0.00**	5
123	K-12 Workforce Pathway Coordinator Round 5	6388	4402	**$0.00**	**$130,000.00**	**$130,000.00**	**$130,000.00**	**$0.00**	5
124	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	**$2,568,149.39**	**$755,686.00**	**$3,323,835.39**	**$765,808.00**	**$2,558,027.39**	5
125	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	**$4,418,964.40**	**$1,526,092.00**	**$5,945,056.40**	**$1,806,140.00**	**$4,138,916.40**	5
126	Workability - Court/Community Schools	6520	3361	**$0.00**	**$51,045.00**	**$51,045.00**	**$51,045.00**	**$0.00**	5
127	TUPE - Tobacco Use Prevention Education - Healthy Kids	6650	6330	**$0.00**	**$145,000.00**	**$145,000.00**	**$145,000.00**	**$0.00**	5
128	TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	**$0.00**	**$94,893.00**	**$94,893.00**	**$94,893.00**	**$0.00**	5
129	TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	**$0.00**	**$77,937.00**	**$77,937.00**	**$77,937.00**	**$0.00**	5
130	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	**$0.00**	**$53,991.00**	**$53,991.00**	**$53,991.00**	**$0.00**	5
131	Arts and Music Block Grant	6762	5248	**$545,064.00**	**-$38,711.00**	**$506,353.00**	**$0.00**	**$506,353.00**	5
132	COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds	7028	3697	**$45,761.88**	**$0.00**	**$45,761.88**	**$19,784.00**	**$25,977.88**	5

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133	COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds - Food Service Staff Training Funds	7029	3698	**$584.22**	**$0.00**	**$584.22**	**$0.00**	**$584.22**	5
134	COSP -County Operated Schools and Programs- Kitchen Infrastructure and Training 2022-23	7032	3699	**$111,698.00**	**$0.00**	**$111,698.00**	**$0.00**	**$111,698.00**	5
135	Learning Communities for School Success	7085	3458	**$98,945.07**	**$78,309.00**	**$177,254.07**	**$82,753.00**	**$94,501.07**	5
136	CELP - California Environmental Literacy Project	7135	7212	**$0.00**	**$120,000.00**	**$120,000.00**	**$120,000.00**	**$0.00**	5
137	Youth Community Access Durham Ferry - Prop 64	7135	7234	**$0.00**	**$131,869.00**	**$131,869.00**	**$131,869.00**	**$0.00**	5
138	Classified School Employee Professional Development Block Grant	7311	5097	**$72,218.00**	**$0.00**	**$72,218.00**	**$0.00**	**$72,218.00**	5
139	Foster Youth Services	7366	3935	**$0.00**	**$676,386.00**	**$676,386.00**	**$676,386.00**	**$0.00**	5
140	AB130 Direct Services for Foster Youth Funds	7368	3938	**$0.00**	**$418,811.00**	**$418,811.00**	**$418,811.00**	**$0.00**	5
141	COSP - County Operated Schools and Programs A-G Access / Success Completion Improvement	7412	3336	**$250,543.70**	**$0.00**	**$250,543.70**	**$0.00**	**$250,543.70**	5
142	COSP - County Operated Schools and Programs - A-G Learning Loss Mitigation Grant	7413	3337	**$98,796.00**	**$0.00**	**$98,796.00**	**$0.00**	**$98,796.00**	5
143	CSESAP - Classified School Employee Summer Assistance Program	7415	5212	**$0.00**	**$215,131.00**	**$215,131.00**	**$215,131.00**	**$0.00**	5

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144	General Fund In Person Learning Grant	7422	5256	**$0.00**	**$140,891.00**	**$140,891.00**	**$140,891.00**	**$0.00**	5
145	COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded	7425	3472	**$66,700.88**	**$0.00**	**$66,700.88**	**$26,642.00**	**$40,058.88**	5
146	Learning Recovery Block Grant	7435	5249	**$2,394,044.00**	**$0.00**	**$2,394,044.00**	**$0.00**	**$2,394,044.00**	5
147	STRS - State Teachers Retirement System - On Behalf	7690	0099	**$0.00**	**$2,487,213.00**	**$2,487,213.00**	**$2,487,213.00**	**$0.00**	5
148	COSP - County Operated Schools and Programs Ethnic Studies Block Grant	7810	3445	**$22,294.00**	**$0.00**	**$22,294.00**	**$0.00**	**$22,294.00**	5
149	CalAgPlate Agriculture Careers Exploration	7810	4050	**$0.00**	**$836.00**	**$836.00**	**$836.00**	**$0.00**	5
150	Workability I Database	7810	5030	**$0.00**	**$529,686.00**	**$529,686.00**	**$529,686.00**	**$0.00**	5
151	LGBQT+ Website - Lesbian, Gay, Bisexual, Queer, and Transgender or Questioning and Others Cultural Competency Professional Learning Platform	7810	5037	**$0.00**	**$100,000.00**	**$100,000.00**	**$100,000.00**	**$0.00**	5
152	Professional Development and Learning Management System	7810	5038	**$0.00**	**$90,549.00**	**$90,549.00**	**$90,549.00**	**$0.00**	5
153	State of California Oral Health	7810	5049	**$0.00**	**$140,318.00**	**$140,318.00**	**$140,318.00**	**$0.00**	5
154	CalCRN - California Career Resource Network	7810	5051	**$0.00**	**$125,000.00**	**$125,000.00**	**$125,000.00**	**$0.00**	5

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155	LCFF - Local Control Funding Formula - Evaluation Rubrics for LCAP - Local Control and Accountability	7810	5053	**$0.00**	**$152,123.00**	**$152,123.00**	**$152,123.00**	**$0.00**	5
156	Forestry Corps	7810	5280	**$0.00**	**$1,098,000.00**	**$1,098,000.00**	**$1,098,000.00**	**$0.00**	5
157	CMD - Corpsmember Development	7810	5288	**$0.00**	**$24,000.00**	**$24,000.00**	**$24,000.00**	**$0.00**	5
158	CalRecycle California Conservation Corps - E-Waste	7810	5289	**$0.00**	**$571,428.00**	**$571,428.00**	**$571,428.00**	**$0.00**	5
159	CalRecycle California Conservation Corps - Tire	7810	5290	**$0.00**	**$357,142.00**	**$357,142.00**	**$357,142.00**	**$0.00**	5
160	CalRecycle California Conservation Corps - Oil	7810	5291	**$0.00**	**$142,857.00**	**$142,857.00**	**$142,857.00**	**$0.00**	5
161	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund	7810	5292	**$0.00**	**$920,855.00**	**$920,855.00**	**$920,855.00**	**$0.00**	5
162	Mathematics, Science and Computer Science Professional Learning Grant	7810	6053	**$0.00**	**$50,000,000.00**	**$50,000,000.00**	**$50,000,000.00**	**$0.00**	5
163	California Serves	7810	6120	**$0.00**	**$500,000.00**	**$500,000.00**	**$500,000.00**	**$0.00**	5
164	CalRecycle California Conservation Corps E-Waste Carryover	7810	6251	**$0.00**	**$297,346.00**	**$297,346.00**	**$297,346.00**	**$0.00**	5
165	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	**$0.00**	**$218,313.00**	**$218,313.00**	**$218,313.00**	**$0.00**	5

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166	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	**$0.00**	**$78,862.00**	**$78,862.00**	**$78,862.00**	**$0.00**	5
167	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund Carryover	7810	6254	**$0.00**	**$420,965.00**	**$420,965.00**	**$420,965.00**	**$0.00**	5
168	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	**$0.00**	**$992,843.00**	**$992,843.00**	**$992,843.00**	**$0.00**	5
169	CDPH - California Department of Public Health Youth Suicide Reporting and Crisis Response Pilot Program	7810	6318	**$0.00**	**$1,388,684.00**	**$1,388,684.00**	**$1,388,684.00**	**$0.00**	5
170	MHSSA - Mental Health Student Services Act	7810	6359	**$0.00**	**$1,775,519.00**	**$1,775,519.00**	**$1,775,519.00**	**$0.00**	5
171	Whale Tail	7810	7152	**$0.00**	**$46,563.00**	**$46,563.00**	**$46,563.00**	**$0.00**	5
172	DWR - Department of Water Resources - Water Education Learning Packets	7810	7164	**$0.00**	**$20,840.00**	**$20,840.00**	**$20,840.00**	**$0.00**	5
173	Routine Maintenance and Repair Requirement	8150	5701	**$0.00**	**$2,243,745.00**	**$2,243,745.00**	**$2,243,745.00**	**$0.00**	5
174	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	**$120,133.10**	**$0.00**	**$120,133.10**	**$0.00**	**$120,133.10**	5
175	COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	**$35,841.97**	**$137,386.00**	**$173,227.97**	**$173,228.00**	**-$0.03**	5
176	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	**$43,581.71**	**$0.00**	**$43,581.71**	**$17,189.00**	**$26,392.71**	5

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177	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Mary Graham Shelter Art Program	9010	3470	**$0.00**	**$14,000.00**	**$14,000.00**	**$14,000.00**	**$0.00**	5
178	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependancy Court	9010	3471	**$0.00**	**$160,328.00**	**$160,328.00**	**$160,328.00**	**$0.00**	5
179	COSP - County Operated Schools and Programs- California Apprenticeship Initiative Grant	9010	3498	**$0.00**	**$9,048.00**	**$9,048.00**	**$9,048.00**	**$0.00**	5
180	VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	**$188,488.19**	**$155,300.00**	**$343,788.19**	**$205,300.00**	**$138,488.19**	5
181	HE TAC - Homeless Education Technical Assistance Center Mini Grant	9010	3941	**$0.00**	**$241,673.00**	**$241,673.00**	**$241,673.00**	**$0.00**	5
182	HSA - Human Services Agency - Construction Technology GED - General Education Diploma	9010	4065	**$0.00**	**$121,446.00**	**$121,446.00**	**$121,446.00**	**$0.00**	5
183	HSA - Human Services Agency - Construction Technology	9010	4200	**$0.00**	**$269,313.00**	**$269,313.00**	**$269,313.00**	**$0.00**	5
184	HSA - Human Services Agency - Food Service Program	9010	4201	**$0.00**	**$436,514.00**	**$436,514.00**	**$436,514.00**	**$0.00**	5
185	CTE - Career Technical Education - Expansion	9010	4212	**$317,954.38**	**$36,729.00**	**$354,683.38**	**$83,639.00**	**$271,044.38**	5
186	CAI - California Apprenticeship Initiative Grant	9010	4213	**$0.00**	**$23,394.00**	**$23,394.00**	**$23,394.00**	**$0.00**	5
187	CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program	9010	4214	**$0.00**	**$371,516.00**	**$371,516.00**	**$371,516.00**	**$0.00**	5

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188	California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program	9010	4215	**$0.00**	**$369,842.00**	**$369,842.00**	**$369,842.00**	**$0.00**	5
189	CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	**$0.00**	**$150,000.00**	**$150,000.00**	**$150,000.00**	**$0.00**	5
190	CodeStack	9010	5025	**$5,276,847.93**	**$9,412,772.00**	**$14,689,619.93**	**$11,423,521.00**	**$3,266,098.93**	5
191	Edge Workforce Backbone Project Codestack Academy Scholarships	9010	5029	**$30,000.00**	**$2,826.00**	**$32,826.00**	**$32,826.00**	**$0.00**	5
192	Code Camp	9010	5056	**$0.00**	**$624,583.00**	**$624,583.00**	**$624,583.00**	**$0.00**	5
193	CREEC - California Regional Environmental Education Community Amendment - Network Website	9010	5058	**$0.00**	**$5,000.00**	**$5,000.00**	**$5,000.00**	**$0.00**	5
194	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	**$12.12**	**$0.00**	**$12.12**	**$0.00**	**$12.12**	5
195	Canine Services Consortium	9010	5208	**$1,029.73**	**$7,700.00**	**$8,729.73**	**$7,700.00**	**$1,029.73**	5
196	Youth Workforce Program Services	9010	5275	**$0.00**	**$692,920.00**	**$692,920.00**	**$692,920.00**	**$0.00**	5
197	Miscellaneous Recycling Revenues	9010	5287	**$216,156.40**	**$53,365.00**	**$269,521.40**	**$58,070.00**	**$211,451.40**	5
198	Threat Assessment	9010	5723	**$3,685.16**	**$23,000.00**	**$26,685.16**	**$23,000.00**	**$3,685.16**	5

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199	Assessment Administration	9010	6069	**$264,091.49**	**-$16,596.00**	**$247,495.49**	**$55,919.00**	**$191,576.49**	5
200	Regional Lead Ethnic Studies	9010	6118	**$0.00**	**$50,000.00**	**$50,000.00**	**$50,000.00**	**$0.00**	5
201	Work Group Professional Learning / Development Ethnic Studies	9010	6119	**$0.00**	**$424,000.00**	**$424,000.00**	**$424,000.00**	**$0.00**	5
202	TOPS - Teaching Opportunities for Partners in Science District Program	9010	6141	**$53,301.45**	**$0.00**	**$53,301.45**	**$0.00**	**$53,301.45**	5
203	North Central Valley STEM Center - Science, Technology, Engineering and Mathematics	9010	6168	**$1,426.00**	**$0.00**	**$1,426.00**	**$0.00**	**$1,426.00**	5
204	Raymus Foundation WSY - Work Start Yes	9010	6246	**$0.00**	**$4,400.00**	**$4,400.00**	**$4,400.00**	**$0.00**	5
205	PGIM - Prudential Global Investment Management	9010	6256	**$8,684.40**	**$10,000.00**	**$18,684.40**	**$10,000.00**	**$8,684.40**	5
206	SFPUC - San Francisco Public Utilities Commission	9010	6264	**$23,896.44**	**$162,314.00**	**$186,210.44**	**$162,314.00**	**$23,896.44**	5
207	Walter S. Johnson Foundation	9010	6265	**$0.00**	**$0.00**	**$0.00**	**$100,000.00**	**-$100,000.00**	5
208	Natural Resources Fee For Services	9010	6268	**$1,239,923.39**	**$1,322,953.00**	**$2,562,876.39**	**$1,841,652.00**	**$721,224.39**	5
209	MyPath	9010	6274	**$500.00**	**$6,000.00**	**$6,500.00**	**$6,000.00**	**$500.00**	5

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210	Sonora Fee for Service	9010	6276	**$83,938.40**	**$427,500.00**	**$511,438.40**	**$429,688.00**	**$81,750.40**	5
211	YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement	9010	6277	**$0.00**	**$14,793.00**	**$14,793.00**	**$14,793.00**	**$0.00**	5
212	College and Career	9010	6299	**$148,726.87**	**$0.00**	**$148,726.87**	**$0.00**	**$148,726.87**	5
213	ELOP - Expanded Learning Opportunities Program SCOE - Stanislaus County Office of Education	9010	6317	**$0.00**	**$80,000.00**	**$80,000.00**	**$80,000.00**	**$0.00**	5
214	SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin	9010	6339	**$0.00**	**$8,275,251.00**	**$8,275,251.00**	**$8,275,251.00**	**$0.00**	5
215	SBHIP - Student Behavioral Health Incentive Program HealthNet	9010	6341	**$27,782.77**	**$0.00**	**$27,782.77**	**$27,783.00**	**-$0.23**	5
216	Behavioral Health Services - State	9010	6350	**$0.00**	**$55,000.00**	**$55,000.00**	**$55,000.00**	**$0.00**	5
217	Contracted Nursing Services	9010	6352	**$283,868.66**	**$513,464.00**	**$797,332.66**	**$245,137.00**	**$552,195.66**	5
218	Tulare County Office of Education SEL - Social Emotional Learning FNL - Friday Night Live	9010	6358	**$0.00**	**$250,000.00**	**$250,000.00**	**$250,000.00**	**$0.00**	5
219	ELOP - Expanded Learning Opportunities Program Support Services	9010	6360	**$494,469.82**	**$1,023,560.00**	**$1,518,029.82**	**$1,235,492.00**	**$282,537.82**	5
220	Continuous Improvement and Support	9010	6386	**$3,128,405.72**	**$1,900,000.00**	**$5,028,405.72**	**$2,050,000.00**	**$2,978,405.72**	5

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221	MTSS - Multi-tiered System of Support SUMS- Scaling Up Multitiered System Phase 3	9010	6394	**$0.00**	**$30,145.00**	**$30,145.00**	**$30,145.00**	**$0.00**	5
222	MTSS - Multi-tiered System of Support SUMS- Scaling Up Multitiered System Phase 3 Sub-grant	9010	6397	**$0.00**	**$66,605.00**	**$66,605.00**	**$66,605.00**	**$0.00**	5
223	CalHOPE - California Help Outreach Possibilities Empowerment Mindful and Wellbeing	9010	6398	**$0.00**	**$502,686.00**	**$502,686.00**	**$502,686.00**	**$0.00**	5
224	CalHOPE - California Hope Outreach Possibilities and Empowerment Student Support DHCS - Department of Health Care Services Grant	9010	6399	**$0.00**	**$220,000.00**	**$220,000.00**	**$220,000.00**	**$0.00**	5
225	CCIL - California Coalition for Inclusive Learning	9010	6407	**$0.00**	**$704,927.00**	**$704,927.00**	**$704,927.00**	**$0.00**	5
226	Medi-Cal Comprehensive Health	9010	6511	**$1,288,331.41**	**$1,828,387.00**	**$3,116,718.41**	**$1,962,569.00**	**$1,154,149.41**	5
227	HSA - Human Services Agency - Food Service Certification	9010	6594	**$525.91**	**$0.00**	**$525.91**	**$0.00**	**$525.91**	5
228	Student Events	9010	7135	**$0.00**	**$314,248.00**	**$314,248.00**	**$314,248.00**	**$0.00**	5
229	CISC - Curriculum and Instruction Steering Committee- Science	9010	7136	**$0.00**	**$5,600.00**	**$5,600.00**	**$5,600.00**	**$0.00**	5
230	Women Together International Conference	9010	7138	**$0.00**	**$33,231.00**	**$33,231.00**	**$33,231.00**	**$0.00**	5
231	California Arts Council	9010	7145	**$0.00**	**$28,093.00**	**$28,093.00**	**$28,093.00**	**$0.00**	5

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232	Art Program Contracted Services	9010	7146	**$0.00**	**$42,319.00**	**$42,319.00**	**$42,319.00**	**$0.00**	5
233	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	**$0.00**	**$61,754.00**	**$61,754.00**	**$61,754.00**	**$0.00**	5
234	DWAS - Dinner With a Scientist	9010	7181	**$970.34**	**$5,400.00**	**$6,370.34**	**$5,814.00**	**$556.34**	5
235	DSSP - Delta Sierra Science Project CSMP - California Science and Math Project	9010	7187	**$0.00**	**$15,000.00**	**$15,000.00**	**$15,000.00**	**$0.00**	5
236	ETW - The Education Trust West	9010	7195	**$0.00**	**$65,000.00**	**$65,000.00**	**$65,000.00**	**$0.00**	5
237	EWIG - Educator Workforce Investment Group	9010	7213	**$0.00**	**$66,890.00**	**$66,890.00**	**$66,890.00**	**$0.00**	5
238	Artists in Schools	9010	7248	**$82,790.86**	**$275,000.00**	**$357,790.86**	**$298,304.00**	**$59,486.86**	5
239	Music Services	9010	7270	**$5,112.26**	**$2,940.00**	**$8,052.26**	**$3,740.00**	**$4,312.26**	5
240	Health / Physical Education	9010	7300	**$36,456.93**	**$6,000.00**	**$42,456.93**	**$13,787.00**	**$28,669.93**	5
241	GRASP-IT Extra	9010	7317	**$239,129.94**	**$2,000.00**	**$241,129.94**	**$33,587.00**	**$207,542.94**	5
242	COE - County Office of Education Foundation Administration	9010	7430	**$0.00**	**$2,500.00**	**$2,500.00**	**$2,500.00**	**$0.00**	5

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243	COE - County Office of Education - Foundation Award Mock Trial	9010	7431	**$0.00**	**$6,000.00**	**$6,000.00**	**$6,000.00**	**$0.00**	5
244	COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	**$0.00**	**$4,000.00**	**$4,000.00**	**$4,000.00**	**$0.00**	5
245	COE - County Office of Education - Foundation Award Science Fair	9010	7434	**$0.00**	**$4,700.00**	**$4,700.00**	**$4,700.00**	**$0.00**	5
246	COE - County Office of Education - Foundation Award Science Olympiad	9010	7435	**$0.00**	**$9,250.00**	**$9,250.00**	**$9,250.00**	**$0.00**	5
247	COE - County Office of Education - Foundation Award Spelling Bee	9010	7437	**$0.00**	**$1,000.00**	**$1,000.00**	**$1,000.00**	**$0.00**	5
248	COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	**$0.00**	**$2,150.00**	**$2,150.00**	**$2,150.00**	**$0.00**	5
249	COE - County Office of Education - Foundation Award Math Olympiad	9010	7466	**$0.00**	**$1,000.00**	**$1,000.00**	**$1,000.00**	**$0.00**	5
250	COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed	9010	7468	**$0.00**	**$12,000.00**	**$12,000.00**	**$12,000.00**	**$0.00**	5
251	COE - County Office of Education Foundation Award - STEM Science, Technology, Engineering and Mathematics Durham Ferry Outdoor Education Center	9010	7470	**$0.00**	**$2,437.00**	**$2,437.00**	**$2,437.00**	**$0.00**	5
252	COE - County Office of Education Foundation Award - Foster Youth Services Coordinating Program	9010	7471	**$0.00**	**$8,999.00**	**$8,999.00**	**$8,999.00**	**$0.00**	5
253	COE - County Office of Education Foundation Award - Pinnacle	9010	7472	**$0.00**	**$7,400.00**	**$7,400.00**	**$7,400.00**	**$0.00**	5

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254	COE - County Office of Education Foundation Award Families in Transition	9010	7474	**$0.00**	**$12,800.00**	**$12,800.00**	**$12,800.00**	**$0.00**	5
255	COE - County Office of Education Foundation Award STEM Science, Technology, Engineering and Mathematics Annual Girls Coding Collaboration	9010	7475	**$0.00**	**$4,162.00**	**$4,162.00**	**$4,162.00**	**$0.00**	5
256	COE - County Office of Education Foundation Award Youth Artist Showcase Competition	9010	7476	**$0.00**	**$3,825.00**	**$3,825.00**	**$3,825.00**	**$0.00**	5
257	Chalkboard	9010	7611	**$12,796.04**	**$0.00**	**$12,796.04**	**$0.00**	**$12,796.04**	5
258	Legal Services	9010	8000	**$0.42**	**$69,000.00**	**$69,000.42**	**$69,000.00**	**$0.42**	5
259	Urban Institute YAI - Youth Apprenticeship Intermediary	9012	4216	**$0.00**	**$12,000.00**	**$12,000.00**	**$12,000.00**	**$0.00**	5
260	AmeriCorps Carryover	9012	6269	**$0.00**	**$240,670.00**	**$240,670.00**	**$240,670.00**	**$0.00**	5
261	Worknet - Youth Education Services	9012	6275	**$0.00**	**$800,000.00**	**$800,000.00**	**$800,000.00**	**$0.00**	5
262	AmeriCorps	9012	6289	**$0.00**	**$270,635.00**	**$270,635.00**	**$270,635.00**	**$0.00**	5
263	Workforce Development Grant	9012	6329	**$0.00**	**$30,354.00**	**$30,354.00**	**$30,354.00**	**$0.00**	5
264	Behavioral Health Services - Federal	9012	6351	**$0.00**	**$842,130.00**	**$842,130.00**	**$842,130.00**	**$0.00**	5

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265	ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education - CSLA - California Schools Leadership Academy	9012	6396	**$0.00**	**$175,000.00**	**$175,000.00**	**$175,000.00**	**$0.00**	5
266	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9012	7151	**$0.00**	**$22,500.00**	**$22,500.00**	**$22,500.00**	**$0.00**	5
267	NSF - National Science Foundation YouthQuake Year 1	9012	7215	**$0.00**	**$25,599.00**	**$25,599.00**	**$25,599.00**	**$0.00**	5
268	NSF - National Science Foundation Story Quarter 2 Year 1 and 3	9012	7235	**$0.00**	**$10,297.00**	**$10,297.00**	**$10,297.00**	**$0.00**	5
269	NSF - National Science Foundation Story Quarter 2 Year 2	9012	7236	**$0.00**	**$11,927.00**	**$11,927.00**	**$11,927.00**	**$0.00**	5
270	Redevelopment	9019	5800	**$0.00**	**$327,187.00**	**$327,187.00**	**$327,187.00**	**$0.00**	5
	Total by Ending Balance Line			**$25,742,651.24**	**$121,613,619.00**	**$147,356,270.24**	**$125,368,187.00**	**$21,988,083.24**	*5*
271	Budget Stabilization	0000	0002	**$51,560,146.00**	**-$5,000,000.00**	**$46,560,146.00**	**$0.00**	**$46,560,146.00**	7
272	Special Education - One-Time Discretionary Funds	0000	1314	**$102,218.97**	**$0.00**	**$102,218.97**	**$12,282.00**	**$89,936.97**	7
273	LCFF - Local Control Funding Formula Implementation Professional Development - Special Education	0000	1401	**$6,437.89**	**$0.00**	**$6,437.89**	**$0.00**	**$6,437.89**	7
274	LCFF - Local Control Funding Formula Implementation Materials and Supplies - Special Education	0000	1402	**$24,534.47**	**$0.00**	**$24,534.47**	**$0.00**	**$24,534.47**	7
275	Special Education - Instructional Assistant Recruitment	0000	1804	**$0.00**	**$50,000.00**	**$50,000.00**	**$50,000.00**	**$0.00**	7

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276	Special Education - Teacher Sign-on Bonus	0000	1806	**$0.00**	**$177,964.00**	**$177,964.00**	**$177,964.00**	**$0.00**	7
277	SELPA - Special Education Local Plan Area - Young Adult Recycling	0000	2205	**$0.00**	**$2,000.00**	**$2,000.00**	**$2,000.00**	**$0.00**	7
278	SELPA - Special Education Local Plan Area Workability Fundraising	0000	2206	**$1,396.88**	**$2,095.00**	**$3,491.88**	**$2,095.00**	**$1,396.88**	7
279	COSP - County Operated Schools and Programs - Fundraising	0000	3007	**$1,190.18**	**$2,500.00**	**$3,690.18**	**$2,535.00**	**$1,155.18**	7
280	COSP - County Operated Schools and Programs - LCFF Local Control Funding Formula Implementation Materials and Supplies	0000	3527	**$193,555.91**	**$109,527.00**	**$303,082.91**	**$109,527.00**	**$193,555.91**	7
281	VAFS - Venture Academy Family of Schools - Early College High School Reserve	0000	3865	**$1,000,000.00**	**-$1,000,000.00**	**$0.00**	**$0.00**	**$0.00**	7
282	Apprenticeship	0000	4205	**$2,914,600.50**	**$7,739,581.00**	**$10,654,181.50**	**$7,739,608.00**	**$2,914,573.50**	7
283	LCAP - Local Control and Accountability Program and Fiscal Oversight	0000	5003	**$146,283.39**	**$0.00**	**$146,283.39**	**$146,283.00**	**$0.39**	7
284	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	**$656,306.88**	**$0.00**	**$656,306.88**	**$0.00**	**$656,306.88**	7
285	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	**$4,654,510.67**	**$3,255,095.00**	**$7,909,605.67**	**$3,728,890.00**	**$4,180,715.67**	7
286	Classified Employee Teacher of the Year Recognition	0000	5044	**$0.00**	**$10,000.00**	**$10,000.00**	**$10,000.00**	**$0.00**	7

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287	Transworld Plant Development	0000	5067	**$212,998.51**	**$250,000.00**	**$462,998.51**	**$350,000.00**	**$112,998.51**	7
288	WEC - Wentworth Educational Center - Solar Panels	0000	5068	**$962,299.89**	**$38,352.00**	**$1,000,651.89**	**$213,734.00**	**$786,917.89**	7
289	Transition Budget	0000	5080	**$0.00**	**$22,500.00**	**$22,500.00**	**$22,500.00**	**$0.00**	7
290	Sky Mountain Preliminary Planning Installment Request #2	0000	5085	**$0.00**	**$84.00**	**$84.00**	**$84.00**	**$0.00**	7
291	Special Education - Discretionary	0000	5096	**$0.00**	**$270,000.00**	**$270,000.00**	**$270,000.00**	**$0.00**	7
292	Copying Services	0000	5110	**$664,842.80**	**$0.00**	**$664,842.80**	**-$38,930.00**	**$703,772.80**	7
293	Venture Soccer Field	0000	5131	**$7,583,702.07**	**$0.00**	**$7,583,702.07**	**$5,413,432.00**	**$2,170,270.07**	7
294	CodeStack Relocation	0000	5134	**$7,626,081.83**	**$1,000,000.00**	**$8,626,081.83**	**$2,023,376.00**	**$6,602,705.83**	7
295	McFall Planning	0000	5136	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	7
296	Conservation Corps Building	0000	5137	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	7
297	WEC - Wentworth Educational Center Building Expenses	0000	5140	**$315,830.41**	**$100,000.00**	**$415,830.41**	**$407,266.00**	**$8,564.41**	7

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298	Nelson Center Facilities - Building Expenses	0000	5150	**$391,072.19**	**$0.00**	**$391,072.19**	**$391,072.00**	**$0.19**	7
299	Lycoming Building Expenses	0000	5154	**$0.00**	**$93,719.00**	**$93,719.00**	**$93,719.00**	**$0.00**	7
300	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	**$416,252.50**	**$218,422.00**	**$634,674.50**	**$252,285.00**	**$382,389.50**	7
301	COE - County Office of Education Telco Expenses	0000	5168	**$0.00**	**$932,221.00**	**$932,221.00**	**$932,221.00**	**$0.00**	7
302	Venture II Building Expenses	0000	5175	**$50,156.23**	**-$38,004.00**	**$12,152.23**	**$12,152.00**	**$0.23**	7
303	CTEC - Career and Technical Education Center Building Expenses	0000	5180	**$1,491,699.03**	**$0.00**	**$1,491,699.03**	**$0.00**	**$1,491,699.03**	7
304	Miscellaneous Building Expenses	0000	5186	**$5,679,799.07**	**$17,894,582.00**	**$23,574,381.07**	**$0.00**	**$23,574,381.07**	7
305	Federal Building - Court/Community Schools	0000	5193	**$0.00**	**$441,591.00**	**$441,591.00**	**$441,591.00**	**$0.00**	7
306	Mandated Costs	0000	5206	**$3,357,701.10**	**$294,056.00**	**$3,651,757.10**	**$0.00**	**$3,651,757.10**	7
307	Unemployment	0000	5210	**$0.00**	**$255,256.00**	**$255,256.00**	**$50,000.00**	**$205,256.00**	7
308	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	**$0.00**	**$30,000.00**	**$30,000.00**	**$30,000.00**	**$0.00**	7

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309	CSESAP - Classified School Employee Summer Assistance Program	0000	5212	**$0.00**	**$51,723.00**	**$51,723.00**	**$51,723.00**	**$0.00**	7
310	Information Technology - Core Support	0000	5216	**$0.00**	**$1,290,072.00**	**$1,290,072.00**	**$1,290,072.00**	**$0.00**	7
311	Information Technology - Communications/Security	0000	5217	**$0.00**	**$1,007,590.00**	**$1,007,590.00**	**$1,007,590.00**	**$0.00**	7
312	Information Technology - Administration	0000	5218	**$0.00**	**$402,836.00**	**$402,836.00**	**$402,836.00**	**$0.00**	7
313	Information Technology - Administration/Hardware	0000	5220	**$6,924.49**	**$155,455.00**	**$162,379.49**	**$161,911.00**	**$468.49**	7
314	Information Technology - Administration/Technical	0000	5225	**$17,062.30**	**$133,762.00**	**$150,824.30**	**$133,762.00**	**$17,062.30**	7
315	Information Technology - Administration/User Support	0000	5230	**$0.00**	**$468,397.00**	**$468,397.00**	**$468,397.00**	**$0.00**	7
316	ACSA - Association of California School Administrators Personnel Academy	0000	5302	**$0.00**	**$3,060.00**	**$3,060.00**	**$3,060.00**	**$0.00**	7
317	Vehicle Maintenance	0000	5702	**$1,363,772.90**	**$0.00**	**$1,363,772.90**	**$166,875.00**	**$1,196,897.90**	7
318	Safety Conference	0000	5715	**$0.00**	**$15,000.00**	**$15,000.00**	**$15,000.00**	**$0.00**	7
319	SJCOE - San Joaquin County Office of Education Employee Safety Training	0000	5717	**$0.00**	**$87,945.00**	**$87,945.00**	**$87,945.00**	**$0.00**	7

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320	Migrant Unfunded Expenses	0000	5880	**$0.00**	**$81,974.00**	**$81,974.00**	**$81,974.00**	**$0.00**	7
321	SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	**$0.00**	**$285,000.00**	**$285,000.00**	**$58,261.00**	**$226,739.00**	7
322	FCCU2 Foundation Donation	0000	6002	**$10,000.00**	**$0.00**	**$10,000.00**	**$0.00**	**$10,000.00**	7
323	SJCOE - San Joaquin County Office of Education Professional Development for Classified Employees	0000	6051	**$0.00**	**$4,300.00**	**$4,300.00**	**$4,300.00**	**$0.00**	7
324	State Seal of Biliteracy	0000	6126	**$0.00**	**$11,600.00**	**$11,600.00**	**$11,600.00**	**$0.00**	7
325	Science Conference	0000	6144	**$17,318.42**	**$0.00**	**$17,318.42**	**$0.00**	**$17,318.42**	7
326	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	**$33,182.89**	**$0.00**	**$33,182.89**	**$669.00**	**$32,513.89**	7
327	Education Services - Main	0000	6800	**$0.00**	**$49,431.00**	**$49,431.00**	**$49,431.00**	**$0.00**	7
328	Education Services - Science	0000	6810	**$0.00**	**$1,190,545.00**	**$1,190,545.00**	**$1,190,545.00**	**$0.00**	7
329	Education Services - State/Federal Programs	0000	6820	**$0.00**	**$91,519.00**	**$91,519.00**	**$91,519.00**	**$0.00**	7
330	Education Services - School Support	0000	6825	**$385,563.03**	**$124,100.00**	**$509,663.03**	**$131,898.00**	**$377,765.03**	7

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331	Education Services - Mathematics	0000	6845	**$0.00**	**$947,359.00**	**$947,359.00**	**$947,359.00**	**$0.00**	7
332	Education Services - Multilingual	0000	6850	**$0.00**	**$778,178.00**	**$778,178.00**	**$778,178.00**	**$0.00**	7
333	Education Services - College and Career Readiness	0000	6866	**$0.00**	**$37,686.00**	**$37,686.00**	**$37,686.00**	**$0.00**	7
334	Fab Lab	0000	7109	**$0.00**	**$400,834.00**	**$400,834.00**	**$400,834.00**	**$0.00**	7
335	Star Lab	0000	7110	**$10,918.81**	**$18,900.00**	**$29,818.81**	**$0.00**	**$29,818.81**	7
336	California State Elementary Spelling Bee	0000	7142	**$31,846.42**	**$23,750.00**	**$55,596.42**	**$23,750.00**	**$31,846.42**	7
337	Color the Summer Art Camp	0000	7143	**$19,670.10**	**$30,000.00**	**$49,670.10**	**$31,501.00**	**$18,169.10**	7
338	Student Events Pinnacle Event	0000	7144	**$0.00**	**$14,865.00**	**$14,865.00**	**$14,865.00**	**$0.00**	7
339	Tech Summit	0000	7150	**$12,757.73**	**$0.00**	**$12,757.73**	**$0.00**	**$12,757.73**	7
340	Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	**$0.00**	**$332,685.00**	**$332,685.00**	**$332,685.00**	**$0.00**	7
341	Sky Mountain Camp	0000	7204	**$975,840.22**	**$3,261,468.00**	**$4,237,308.22**	**$3,271,499.00**	**$965,809.22**	7

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342	Math Olympiad	0000	7214	**$1,404.36**	**$900.00**	**$2,304.36**	**$600.00**	**$1,704.36**	7
343	Emergency Preparedness	0000	7350	**$0.00**	**$28,546.00**	**$28,546.00**	**$28,546.00**	**$0.00**	7
344	MAA - Medi-Cal Administrative Agency General Administration	0000	7900	**$1,283,767.16**	**-$204,597.00**	**$1,079,170.16**	**$0.00**	**$1,079,170.16**	7
345	COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency	0000	7901	**$520,663.15**	**$0.00**	**$520,663.15**	**$263,381.00**	**$257,282.15**	7
346	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	**$27,448.16**	**$0.00**	**$27,448.16**	**$26,791.00**	**$657.16**	7
347	Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	**$908,196.28**	**$0.00**	**$908,196.28**	**$272,539.00**	**$635,657.28**	7
348	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	**$45,472.86**	**$0.00**	**$45,472.86**	**$0.00**	**$45,472.86**	7
349	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	**$0.00**	**$204,597.00**	**$204,597.00**	**$204,597.00**	**$0.00**	7
350	SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10%	0000	7908	**$119,104.30**	**$0.00**	**$119,104.30**	**$19,272.00**	**$99,832.30**	7
351	Cal-Safe - California School Aged Family Education - Childcare and Development Services	0092	7010	**$7,056.35**	**$0.00**	**$7,056.35**	**$0.00**	**$7,056.35**	7A
352	Court/Camps - Instructional Program	0240	3010	**$0.00**	**$733,141.00**	**$733,141.00**	**-$176,908.00**	**$910,049.00**	7D

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353	Community Schools - Instructional Program	0240	3020	**$5,504,400.31**	**$16,164,412.00**	**$21,668,812.31**	**$10,049,329.00**	**$11,619,483.31**	7C
354	Community Schools - CTE - Career Technical Education	0240	3021	**$0.00**	**$0.00**	**$0.00**	**$572,133.00**	**-$572,133.00**	7C
355	COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	**$0.00**	**$150,000.00**	**$150,000.00**	**$900,331.00**	**-$750,331.00**	7C
356	Community Schools - one.Resource	0240	3110	**$0.00**	**$0.00**	**$0.00**	**$123,862.00**	**-$123,862.00**	7C
357	Community Schools - Probation Services	0240	3190	**$0.00**	**$14,334.00**	**$14,334.00**	**$922,163.00**	**-$907,829.00**	7C
358	Community Schools - Instructional Administration	0240	3600	**$0.00**	**$0.00**	**$0.00**	**$274,060.00**	**-$274,060.00**	7C
359	Court/Camps - Instructional Administration	0240	3600	**$0.00**	**$0.00**	**$0.00**	**$43,642.00**	**-$43,642.00**	7D
360	Community Schools - School Administration	0240	3610	**$0.00**	**$0.00**	**$0.00**	**$2,693,759.00**	**-$2,693,759.00**	7C
361	Court/Camps - School Administration	0240	3610	**$0.00**	**$0.00**	**$0.00**	**$413,852.00**	**-$413,852.00**	7D
362	Community Schools - Student Services Building	0240	3650	**$0.00**	**$0.00**	**$0.00**	**$196,142.00**	**-$196,142.00**	7C
363	Court/Camps - Student Services Building	0240	3650	**$0.00**	**$0.00**	**$0.00**	**$43,056.00**	**-$43,056.00**	7D

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

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

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

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

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

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403	Early Literacy Community of Practice	0000	5061	**$0.00**	**$200,000.00**	**$200,000.00**	**$200,000.00**	**$0.00**	14
404	Administrative Services	0000	5071	**$0.00**	**$254,760.00**	**$254,760.00**	**$254,760.00**	**$0.00**	14
405	Equity Training	0000	5093	**$0.00**	**$679,785.00**	**$679,785.00**	**$679,785.00**	**$0.00**	14
406	Student Administrative Support Services	0000	5095	**$0.00**	**$143,982.00**	**$143,982.00**	**$143,982.00**	**$0.00**	14
407	Georgetown Operations Budget	0000	5132	**$0.00**	**$136,620.00**	**$136,620.00**	**$0.00**	**$136,620.00**	14
408	Fremont Street Operations	0000	5133	**$0.00**	**$131,678.00**	**$131,678.00**	**$0.00**	**$131,678.00**	14
409	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	**$0.00**	**$859,104.00**	**$859,104.00**	**$859,104.00**	**$0.00**	14
410	Nelson Center Facilities - Operations Budget	0000	5152	**$0.00**	**$672,993.00**	**$672,993.00**	**$672,993.00**	**$0.00**	14
411	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	**$0.00**	**$608,758.00**	**$608,758.00**	**$608,758.00**	**$0.00**	14
412	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	**$0.00**	**$668,039.00**	**$668,039.00**	**$0.00**	**$668,039.00**	14
413	Excel Operations Expenses	0000	5184	**$0.00**	**$727,505.00**	**$727,505.00**	**$16,200.00**	**$711,305.00**	14

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414	CTEC - Career and Technical Education Center Operations Budget	0000	5185	**$0.00**	**$592,375.00**	**$592,375.00**	**$488,264.00**	**$104,111.00**	14
415	Venture II - Operations Budget	0000	5191	**$0.00**	**$523,103.00**	**$523,103.00**	**$23,000.00**	**$500,103.00**	14
416	Federal Building - Court/Community Schools	0000	5196	**-$317,657.48**	**$0.00**	**-$317,657.48**	**$0.00**	**-$317,657.48**	14
417	Business Services	0000	5200	**$0.00**	**$742,274.00**	**$742,274.00**	**$742,274.00**	**$0.00**	14
418	Indirect	0000	5201	**$0.00**	**$0.00**	**$0.00**	**-$17,332,213.00**	**$17,332,213.00**	14
419	Legal - COE - County Office of Education	0000	5203	**$0.00**	**$180,000.00**	**$180,000.00**	**$180,000.00**	**$0.00**	14
420	Technology/Administration Budget	0000	5205	**$0.00**	**$2,481,466.00**	**$2,481,466.00**	**$2,481,466.00**	**$0.00**	14
421	Personnel External Services	0000	5300	**$0.00**	**$256,330.00**	**$256,330.00**	**$256,330.00**	**$0.00**	14
422	Credentialing Services	0000	5310	**$0.00**	**$17,849.00**	**$17,849.00**	**$17,849.00**	**$0.00**	14
423	Fingerprinting	0000	5315	**$0.00**	**$89,087.00**	**$89,087.00**	**$89,087.00**	**$0.00**	14
424	Teacher Recruitment	0000	5321	**$0.00**	**$56,339.00**	**$56,339.00**	**$56,339.00**	**$0.00**	14

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425	SJCOE - San Joaquin County Office of Education ID Badges	0000	5322	**$0.00**	**$13,500.00**	**$13,500.00**	**$13,500.00**	**$0.00**	14
426	Maintenance and Operations	0000	5700	**$0.00**	**$818,802.00**	**$818,802.00**	**$818,802.00**	**$0.00**	14
427	Routine Maintenance and Repair Requirement	0000	5701	**$0.00**	**-$2,243,745.00**	**-$2,243,745.00**	**-$2,243,745.00**	**$0.00**	14
428	Postage	0000	5704	**$0.00**	**$20,000.00**	**$20,000.00**	**$20,000.00**	**$0.00**	14
429	Property and Liability Losses	0000	5705	**$0.00**	**$70,500.00**	**$70,500.00**	**$70,500.00**	**$0.00**	14
430	Deferred Maintenance	0000	5710	**$0.00**	**-$430,638.00**	**-$430,638.00**	**$0.00**	**-$430,638.00**	14
431	AED - Automatic External Defibrillators	0000	5719	**$0.00**	**$6,500.00**	**$6,500.00**	**$6,500.00**	**$0.00**	14
432	Risk Management	0000	5720	**$0.00**	**$26,700.00**	**$26,700.00**	**$26,700.00**	**$0.00**	14
433	Workers' Compensation	0000	5721	**$0.00**	**$9,630.00**	**$9,630.00**	**$9,630.00**	**$0.00**	14
434	Curriculum Services	0000	6050	**$0.00**	**$46,956.00**	**$46,956.00**	**$46,956.00**	**$0.00**	14
435	Early Childhood	0000	6220	**$0.00**	**$19,829.00**	**$19,829.00**	**$19,829.00**	**$0.00**	14

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436	Academic Decathlon	0000	7120	**$0.00**	**$31,358.00**	**$31,358.00**	**$31,358.00**	**$0.00**	14
437	Academic Pentathlon	0000	7130	**$0.00**	**$19,021.00**	**$19,021.00**	**$19,021.00**	**$0.00**	14
438	Spelling Bee	0000	7140	**$0.00**	**$2,753.00**	**$2,753.00**	**$2,753.00**	**$0.00**	14
439	Administration Student Events Projects	0000	7141	**$0.00**	**$2,900.00**	**$2,900.00**	**$2,900.00**	**$0.00**	14
440	Science Fair	0000	7200	**$0.00**	**$7,368.00**	**$7,368.00**	**$7,368.00**	**$0.00**	14
441	Science Olympiad	0000	7210	**$0.00**	**$30,621.00**	**$30,621.00**	**$30,621.00**	**$0.00**	14
442	Countywide Music Coordination	0000	7260	**$0.00**	**$139,094.00**	**$139,094.00**	**$139,094.00**	**$0.00**	14
443	Mock Trial	0000	7400	**$0.00**	**$31,414.00**	**$31,414.00**	**$31,414.00**	**$0.00**	14
444	Public Information Officer	0000	7610	**$0.00**	**$866,350.00**	**$866,350.00**	**$866,350.00**	**$0.00**	14
	Total by Ending Balance Line			**$21,006,132.29**	**$14,156,762.00**	**$35,162,894.29**	**$5,520,298.00**	**$29,642,596.29**	***14***
	Total by Fund			**$181,489,359.63**	**$265,628,782.00**	**$447,118,141.63**	**$266,371,630.00**	**$180,746,511.63**	***14***
445	TCSJ - Teachers College of San Joaquin CDE - California Department of Education Professional Development Videos - Fund 02	7810	5975	**$0.00**	**$232,818.00**	**$232,818.00**	**$232,818.00**	**$0.00**	20

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

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455	VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09	0000	3802	**$0.00**	**$25,000.00**	**$25,000.00**	**$94,886.00**	**-$69,886.00**	26
456	VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09	0000	3803	**$0.00**	**$0.00**	**$0.00**	**$253,998.00**	**-$253,998.00**	26
457	VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09	0000	3804	**$0.00**	**$205,300.00**	**$205,300.00**	**$205,300.00**	**$0.00**	26
458	VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09	0000	7906	**$38,413.57**	**$0.00**	**$38,413.57**	**$3,728.00**	**$34,685.57**	26
459	one.Charter - Fund 09	0000	8100	**$4,874,342.62**	**$10,948,165.00**	**$15,822,507.62**	**$9,439,438.00**	**$6,383,069.62**	26
460	one.Charter - Type C - Fund 09	0240	8100	**$0.00**	**$2,770,310.00**	**$2,770,310.00**	**$2,770,310.00**	**$0.00**	26
461	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	**$388,778.08**	**$341,157.00**	**$729,935.08**	**$373,712.00**	**$356,223.08**	26
462	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	**$269,604.62**	**$203,045.00**	**$472,649.62**	**$197,510.00**	**$275,139.62**	26
463	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	**$0.00**	**$5,798,946.00**	**$5,798,946.00**	**$5,798,946.00**	**$0.00**	26
464	one.Charter - Education Protection Account - Fund 09	1400	8100	**$0.00**	**$2,250,442.00**	**$2,250,442.00**	**$2,250,442.00**	**$0.00**	26
465	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	**$0.00**	**$343,738.00**	**$343,738.00**	**$343,738.00**	**$0.00**	26

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

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

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

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

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506	QRIS - Quality Rating and Improvement System - QCC Quality Counts California - Fund 12	5035	6165	**$0.00**	**$355,397.00**	**$355,397.00**	**$355,397.00**	**$0.00**	29
507	CLPC - Child Care and Development Local Planning Council - Fund 12	5035	6213	**$0.00**	**$64,215.00**	**$64,215.00**	**$64,215.00**	**$0.00**	29
508	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	5035	7769	**$0.00**	**$164,543.00**	**$164,543.00**	**$164,543.00**	**$0.00**	29
509	CLPC - Child Care and Development Local Planning Grant - Fund 12	5055	6210	**$0.00**	**$56,647.00**	**$56,647.00**	**$56,647.00**	**$0.00**	29
510	Child Development CRRSA - Covid Response and Relief Supplemental Appropriation Act Stipend - Fund 12	5058	7732	**$54,961.46**	**$0.00**	**$54,961.46**	**$0.00**	**$54,961.46**	29
511	ARPA - American Recovery Plan Act Stipend - Fund 12	5058	7733	**$32,108.00**	**$0.00**	**$32,108.00**	**$0.00**	**$32,108.00**	29
512	ARPA - American Recovery Plan Act Stipend CSPP - California State Preschool Program - Fund 12	5059	7735	**$432,763.67**	**$0.00**	**$432,763.67**	**$432,763.00**	**$0.67**	29
513	Child Development ARP - American Rescue Plan CSPP California State Preschool Program Rate Supplements - Fund 12	5066	7736	**$194,658.00**	**$4,264.00**	**$198,922.00**	**$198,922.00**	**$0.00**	29
514	CDSS - California Department of Social Services CCTR - General Child Care ARP - American Rescue Plan Rate Supplement Part 4 - Fund 12	5160	7737	**$0.00**	**$56,953.00**	**$56,953.00**	**$56,953.00**	**$0.00**	29
515	CCTR - General Child Care - Federal Funding Part 3 CCDF - Center Child Care and Development Fund - Fund 12	5161	7734	**$0.00**	**$22,350.00**	**$22,350.00**	**$22,350.00**	**$0.00**	29
516	Head Start Basic Funding Odd Years - Fund 12	5210	6950	**$0.00**	**$15,796,940.00**	**$15,796,940.00**	**$15,796,940.00**	**$0.00**	29

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517	Head Start Training and Technical Assistance Odd Years - Fund 12	5210	6953	**$0.00**	**$145,808.00**	**$145,808.00**	**$145,808.00**	**$0.00**	29
518	Head Start Basic Funding Even Years - Fund 12	5210	6956	**$0.00**	**$22,459,468.00**	**$22,459,468.00**	**$22,459,468.00**	**$0.00**	29
519	Head Start Training and Technical Assistance Even Years - Fund 12	5210	6957	**$0.00**	**$250,554.00**	**$250,554.00**	**$250,554.00**	**$0.00**	29
520	Head Start Startup Even Years - Fund 12	5210	6961	**$0.00**	**$2,347,230.00**	**$2,347,230.00**	**$2,347,230.00**	**$0.00**	29
521	Head Start Quality Improvement Trauma Care - Fund 12	5210	6971	**$0.00**	**$435,933.00**	**$435,933.00**	**$435,933.00**	**$0.00**	29
522	Head Start Quality Improvement Trauma Care Carryover - Fund 12	5210	6973	**$0.00**	**$289,291.00**	**$289,291.00**	**$289,291.00**	**$0.00**	29
523	Head Start CARES Supplement - Coronavirus Aid, Relief and Economic Security - COVID 19 One Time - Fund 12	5210	6976	**$0.00**	**$118,891.00**	**$118,891.00**	**$118,891.00**	**$0.00**	29
524	Head Start CRRSA - Coronavirus Relief and Recovery Supplemental Appropriations - Fund 12	5210	6978	**$0.00**	**$14,546.00**	**$14,546.00**	**$14,546.00**	**$0.00**	29
525	Head Start ARP - American Rescue Plan Act - Fund 12	5210	6979	**$0.00**	**$424,346.00**	**$424,346.00**	**$424,346.00**	**$0.00**	29
526	Early Head Start Training and Technical Assistance Odd Years - Fund 12	5211	6954	**$0.00**	**$39,690.00**	**$39,690.00**	**$39,690.00**	**$0.00**	29
527	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	**$0.00**	**$1,830,928.00**	**$1,830,928.00**	**$1,830,928.00**	**$0.00**	29

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528	Early Head Start Training and Technical Assistance Even Years - Fund 12	5211	6958	**$0.00**	**$59,823.00**	**$59,823.00**	**$59,823.00**	**$0.00**	29
529	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	**$0.00**	**$2,677,219.00**	**$2,677,219.00**	**$2,677,219.00**	**$0.00**	29
530	Early Head Start Quality Improvement Trauma Care- Fund 12	5211	6972	**$0.00**	**$64,794.00**	**$64,794.00**	**$64,794.00**	**$0.00**	29
531	Early Head Start Quality Improvement Trauma Care Carryover - Fund 12	5211	6974	**$0.00**	**$40,533.00**	**$40,533.00**	**$40,533.00**	**$0.00**	29
532	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	**$0.00**	**$56,408.00**	**$56,408.00**	**$56,408.00**	**$0.00**	29
533	Child Development CLPC - California Local Planning Council Local Plan - Fund 12	6045	6249	**$0.00**	**$8,735.00**	**$8,735.00**	**$8,735.00**	**$0.00**	29
534	Child Development - CPKS - California Pre-Kindergarten and Family Literacy - Fund 12	6052	7762	**$0.00**	**$12,500.00**	**$12,500.00**	**$12,500.00**	**$0.00**	29
535	Early Education Teacher Development - EETD Universal Pre-Kindergarten - UPK Planning and Implementation Grant - Fund 12	6054	7773	**$0.00**	**$1,836,865.00**	**$1,836,865.00**	**$1,836,865.00**	**$0.00**	29
536	Child Development - Universal Pre-Kindergarten Planning and Implementation - Fund 12	6057	7772	**$1,316,030.85**	**$0.00**	**$1,316,030.85**	**$143,902.00**	**$1,172,128.85**	29
537	Universal Pre-Kindergarten Mixed Delivery Planning Grant- UPK - Fund 12	6102	7774	**$0.00**	**$493,152.00**	**$493,152.00**	**$493,152.00**	**$0.00**	29
538	Child Development - CCTR - General Child Care - Fund 12	6105	7730	**$0.00**	**$5,239,212.00**	**$5,239,212.00**	**$5,239,212.00**	**$0.00**	29

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539	Child Development - CSPP - California State Preschool Program - Fund 12	6105	7765	**$0.00**	**$11,127,312.00**	**$11,127,312.00**	**$11,127,312.00**	**$0.00**	29
540	Child Development Preschool Development Renewal 2021-2023 - Fund 12	6106	7771	**$0.00**	**$65,005.00**	**$65,005.00**	**$65,005.00**	**$0.00**	29
541	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	6123	7769	**$0.00**	**$17,004.00**	**$17,004.00**	**$17,004.00**	**$0.00**	29
542	Child Development - CSPP - California State Preschool Program QRIS - Quality Rating and Improvement System - Fund 12	6127	6204	**$0.00**	**$1,403,899.00**	**$1,403,899.00**	**$1,403,899.00**	**$0.00**	29
543	IEEEP - Inclusive Early Education Expansion Program - Fund 12	6128	7768	**$0.00**	**$743,973.00**	**$743,973.00**	**$743,973.00**	**$0.00**	29
544	California Department of Social Services - CDSS - Early Childhood Education - ECE Reserve - CCTR - General Child Care - Fund 12	6130	7801	**$993,414.68**	**$46,364.00**	**$1,039,778.68**	**$0.00**	**$1,039,778.68**	29
545	California Department of Education - CDE - Early Childhood Education - ECE Reserve - CSPP - California State Preschool Program - Fund 12	6130	7802	**$1,188,754.15**	**$54,428.00**	**$1,243,182.15**	**$0.00**	**$1,243,182.15**	29
546	CCTR - General Child Care Transitional Provider Subsidy Payment - Fund 12	6160	7739	**$0.00**	**$21,000.00**	**$21,000.00**	**$21,000.00**	**$0.00**	29
547	STRS - State Teachers Retirement System On Behalf - Fund 12	7690	0099	**$0.00**	**$171,243.00**	**$171,243.00**	**$171,243.00**	**$0.00**	29
548	CAPIT - Child Abuse Prevention, Intervention and Treatment - Fund 12	7810	6250	**$0.00**	**$223,496.00**	**$223,496.00**	**$223,496.00**	**$0.00**	29
549	County Child Trust AB 2994 - Fund 12	7810	6260	**$0.00**	**$100,910.00**	**$100,910.00**	**$100,910.00**	**$0.00**	29

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550	CDE - California Department of Education CSPP - California State Preschool Program Temporary Rate Increase - Fund 12	7810	7738	**$0.00**	**$1,548,494.00**	**$1,548,494.00**	**$1,548,494.00**	**$0.00**	29
551	ELLI - Early Language and Literacy Instruction - Fund 12	9010	6208	**$0.00**	**$1,494.00**	**$1,494.00**	**$1,494.00**	**$0.00**	29
552	LPC - Local Planning Commission -Training Modules Project - Fund 12	9010	6214	**$0.00**	**$3,141.00**	**$3,141.00**	**$3,141.00**	**$0.00**	29
553	LENA - Language Environment Analysis - Fund 12	9010	6215	**$0.00**	**$207.00**	**$207.00**	**$207.00**	**$0.00**	29
554	Early Childhood - Fund 12	9010	6220	**$0.00**	**$19,829.00**	**$19,829.00**	**$19,829.00**	**$0.00**	29
555	Early Childhood Education -Special Events - Fund 12	9010	6222	**$10,904.31**	**$0.00**	**$10,904.31**	**$0.00**	**$10,904.31**	29
556	Kidsplate Children's Commission - Fund 12	9010	6226	**$129,667.12**	**$40,485.00**	**$170,152.12**	**$40,485.00**	**$129,667.12**	29
557	Early Education Training Events - Fund 12	9010	6229	**$5,069.84**	**$5,000.00**	**$10,069.84**	**$10,069.00**	**$0.84**	29
558	Children in Need - Fund 12	9010	6240	**$0.00**	**$56,886.00**	**$56,886.00**	**$56,886.00**	**$0.00**	29
559	SJCCFC - San Joaquin County Children and Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	**$0.00**	**$386,478.00**	**$386,478.00**	**$386,478.00**	**$0.00**	29
560	CPIN - California Preschool Instructional Network Workshops - Fund 12	9010	7281	**$73,399.83**	**$30,000.00**	**$103,399.83**	**$30,000.00**	**$73,399.83**	29

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/23	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/24	Column I Ending Bal Line #
561	HSA - Health Services Agency Community Base Child Abuse Prevention ARP - American Rescue Plan - Fund 12	9012	6228	**$0.00**	**$505,063.00**	**$505,063.00**	**$505,063.00**	**$0.00**	29
562	Family WORKs - Work Opportunity and Responsibility for Kids - Fund 12	9012	6231	**$0.00**	**$507,342.00**	**$507,342.00**	**$507,342.00**	**$0.00**	29
563	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	**$0.00**	**$176,000.00**	**$176,000.00**	**$176,000.00**	**$0.00**	29
564	CDSS - California Department of Social Services CCTR General Child Care ARP - American Rescue Plan Rate Supplement - Fund 12	9012	7737	**$0.00**	**$389,762.00**	**$389,762.00**	**$389,762.00**	**$0.00**	29
565	Child Care - Fund 12	9012	7799	**$0.00**	**$289,291.00**	**$289,291.00**	**$128,293.00**	**$160,998.00**	29
	Total by Ending Balance Line			**$4,478,123.53**	**$75,119,438.00**	**$79,597,561.53**	**$75,634,040.00**	**$3,963,521.53**	***29***
	Total by Fund			**$4,478,123.53**	**$75,119,438.00**	**$79,597,561.53**	**$75,634,040.00**	**$3,963,521.53**	***29***
566	Undesignated/Fund Revenue Limit - Fund 35	7710	0000	**-$37,104.16**	**$37,105.00**	**$0.84**	**$0.00**	**$0.84**	30
567	McFall Elementary Modification - Fund 35	7786	5970	**$861,721.67**	**$22,345.00**	**$884,066.67**	**$861,721.00**	**$22,345.67**	30
568	McFall Elementary New Construction - Fund 35	7786	5971	**$1,291,992.25**	**$33,485.00**	**$1,325,477.25**	**$1,291,992.00**	**$33,485.25**	30
569	McFall Project - Fund 35	7786	5972	**$0.00**	**$0.00**	**$0.00**	**$12,156.00**	**-$12,156.00**	30
	Total by Ending Balance Line			**$2,116,609.76**	**$92,935.00**	**$2,209,544.76**	**$2,165,869.00**	**$43,675.76**	***30***

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

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

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement	9010	6277	$14,793.00	$14,793.00
Total Revisions			**$75,356,025.00**	**$73,449,783.00**

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

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

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

REVENUES - Resource 0240			Column A	Column B	Column C	Column D	Column E	Column F
Line #		*Rates per ADA*	*Statewide Avg.* $8,546.95	TYPE "C"	*SJCOE Rate* $11,542.96	TYPE "A & B & D"	*District Avg. District Transfer* $15,066.75	Revenue
1	Community Schools LCFF			**848.00**	$9,788,430			$9,788,430.00
2	*Sub-Total Community Schools LCFF*				*$9,788,430*			*$9,788,430.00*
3	one.Charter LCFF			**240.00**	$2,770,310			$2,770,310.00
4	LCFF Contributions to Categorical Local Prog. - Remedial Progs.							$307,295.00
5	LCFF Contributions to Categorical Local Prog. - Deferred Maint.							$114,688.00
6	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S							$109,527.00
7	LCFF 2012/13 Hold Harmless Homeless							$191,381.00
8	LCFF Community Schools							$1,662,608.00
9	**Total Community Schools LCFF**				**$12,558,740**			**$14,944,239.00**
10	**Community School Funding**							**$12,606,858.00**
11	**EPA Entitlement**							**$2,337,381.00**
12	Community School (A/B) & (D) LCFF Transfer from District					**185.00**	$2,787,349	$2,787,349.00
13	Transfer - one.Charter LCFF							($2,770,310.00)
14	LCFF Contributions to Categorical Local Prog. - Deferred Maint.							($114,688.00)
15	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S							($109,527.00)
16	**Sub-Total Community Schools LCFF**							**$14,737,063.00**
17	**LCFF Contribution to COSP**							**$1,808,000.00**
18	**LCFF Contribution to CTE**							**$438,196.00**
19	CTE Revenues Calworks							$0.00
20	Career Academy of Cosmetology (CAC)							$0.00
21	CTE Culinary Arts							$6,000.00
22	Discovery ChalleNGe Academy							$0.00
23	Community School Miscellaneous Revenue							$20,000.00
24	Beacon (Mental Health Dollars)							$150,000.00
25	Probation Revenue							$14,334.00
26	Contribution to COSP Special Education							$0.00
27	Contribution to Print Shop							($31,778.00)
28	Contribution to Food Service							($399,587.00)
29	SJCOE GED Testing Center							$0.00
30	Contribution to Federal Building							($407,482.00)
31	Contribution From Deferred Maint.							$0.00
32	Contribution to McKinney Homeless							$0.00
33	Deferred Maintenance							($135,571.00)
34	Prior Years Repayments							$0.00
35	General Fund Contribution							$0.00
36	COVID Mitigation Contribution							$0.00
37	**Total Estimated Revenue**							**$16,199,175.00**
38	Unaudited Beginning Balance 7/1/2023							$5,504,400.31
39	**Total Estimated Resources**							**$21,703,575.31**

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

SPECIAL EDUCATION ANALYSIS
2023-2024 FIRST INTERIM FINANCIAL REPORT

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
Line #	SP ED COUNTY PROGRAM - AB602	Resource Codes	Mgmt Codes	Unaudited Beginning Balance 07-01-2023	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2024
1	County Taxes - Special Education	6500	1000	$0.00	$5,154,801.00	$0.00	$5,154,801.00	$0.00	$5,154,801.00
2	Federal Local Assistance Grant	3310	1030	$0.00	$954,331.00	$0.00	$954,331.00	$954,331.00	$0.00
3	Food Service	5310	1690	$0.00	$175,987.00	$0.00	$175,987.00	$481,545.00	($305,558.00)
4	District LCFF Transfer	6500	1000	$0.00	$9,280,031.00	$0.00	$9,280,031.00	$0.00	$9,280,031.00
5	Transfers In - Revenue from other SELPA's	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
6	Transfers Out - Revenue to other SELPA's	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
7	Mental Health & District Rentals	6500	1000	$0.00	$29,595.00	$0.00	$29,595.00	$0.00	$29,595.00
8	Estimated Contribution for 2%	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
9	Operations	6500	1000	$0.00	$0.00	($220,816.00)	($220,816.00)	$0.00	($220,816.00)
10	NPA Contracts	6500	1019	$0.00	$0.00	$0.00	$0.00	$2,443,500.00	($2,443,500.00)
11	Special Day Class	6500	1020	$0.00	$0.00	$0.00	$0.00	$31,126,382.00	($31,126,382.00)
12	Special Ed Mid-Year Growth Start Up	6500	1024	$0.00	$0.00	$1,906,988.00	$1,906,988.00	$1,906,988.00	$0.00
13	Designated Instructional Services (Special Day Class)	6500	1050	$0.00	$0.00	$0.00	$0.00	$9,282,279.00	($9,282,279.00)
14	Pupil Services	6500	1500	$0.00	$0.00	$0.00	$0.00	$1,319,356.00	($1,319,356.00)
15	Instructional Administration	6500	1600	$0.00	$0.00	$0.00	$0.00	$943,334.00	($943,334.00)
16	School Administration	6500	1610	$0.00	$0.00	$0.00	$0.00	$3,439,870.00	($3,439,870.00)
17	Maintenance & Operations	6500	1700	$0.00	$0.00	$0.00	$0.00	$1,850,924.00	($1,850,924.00)
18	Deferred Maintenance	6500	1710	$0.00	($231,269.00)	$0.00	($231,269.00)	$0.00	($231,269.00)
19	Designated Instructional Services (WorkAbility)	6500	2050	$0.00	$0.00	$0.00	$0.00	$282,609.00	($282,609.00)
20	SDC Infants	6510	1040	$0.00	$300,084.00	$0.00	$300,084.00	$300,084.00	$0.00
21	**SUBTOTAL SP ED COUNTY PROGRAM - AB602**				**$15,663,560.00**	**$1,686,172.00**	**$17,349,732.00**	**$54,331,202.00**	**($36,981,470.00)**
22	Contribution to Food Service	5310	1690	$0.00	$0.00	$305,558.00	$305,558.00	$0.00	$305,558.00
23	Revenues - Unfunded Special Ed County Program	6500	1000	($0.50)	$36,981,470.00	($305,558.00)	$36,675,911.50	$0.00	$36,675,911.50
24	Contribution to Unfunded Special Ed County Program	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25	**TOTAL SP ED COUNTY PROGRAM - AB602**			**($0.50)**	**$52,645,030.00**	**$1,686,172.00**	**$54,331,201.50**	**$54,331,202.00**	**($0.50)**
26	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27	Special Ed County Program Midyear Growth Reserve	6500	1027	$249,002.13	$0.00	$0.00	$249,002.13	$0.00	$249,002.13
28	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
29	Special Ed County Program Reserve	6500	1090	$529,914.68	$45,673.00	$0.00	$575,587.68	$0.00	$575,587.68
30	**TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602**			**$778,916.81**	**$45,673.00**	**$0.00**	**$824,589.81**	**$0.00**	**$824,589.81**
31	***TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602***			***$778,916.31***	***$52,690,703.00***	***$1,686,172.00***	***$55,155,791.31***	***$54,331,202.00***	***$824,589.31***

$54,376,875.00

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

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Unaudited Beginning Balance 07-01-2023	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2024
1	**SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS**							
2	Special Ed - One Time Discretionary Funds	0000	1314	$102,218.97	$0.00	$102,218.97	$12,282.00	$89,936.97
3	Special Ed - Professional Development LCFF	0000	1401	$6,437.89	$0.00	$6,437.89	$0.00	$6,437.89
4	Special Ed - Materials & Supplies LCFF	0000	1402	$24,534.47	$0.00	$24,534.47	$0.00	$24,534.47
5	Special Ed - Instructional Assistant Recruitment	0000	1804	$0.00	$50,000.00	$50,000.00	$50,000.00	$0.00
6	Special Ed - Local Solutions Grant	0000	1805	$0.00	$0.00	$0.00	$0.00	$0.00
7	Special Ed - Teacher Sign-on Bonus	0000	1806	$0.00	$177,964.00	$177,964.00	$177,964.00	$0.00
8	Special Ed - MAA #3 - Special Ed	0000	7903	$908,196.28	$0.00	$908,196.28	$272,539.00	$635,657.28
9	Special Ed - Deferred Maintenance	0620	1711	$1,559,031.89	$348,117.00	$1,907,148.89	$1,100,000.00	$807,148.89
10	Special Ed - Deferred Maintenance Technology	0620	1712	$46,408.64	$11,602.00	$58,010.64	$0.00	$58,010.64
11	Special Ed - Transportation - LCFF Contribution	0724	1650	$0.00	$691,123.00	$691,123.00	$0.00	$691,123.00
12	Special Ed - Transportation Excess Costs to Districts	0724	1650	$0.00	$6,110,809.00	$6,110,809.00	$6,801,932.00	($691,123.00)
13	Special Ed - Unrestricted Lottery	1100	1025	$253,650.65	$70,592.00	$324,242.65	$54,749.00	$269,493.65
14	Special Ed - ESSA CSI Title I 21/22	3182	1350	$0.00	$9,028.00	$9,028.00	$9,028.00	$0.00
15	Special Ed - Elementary and Secondary School Emergency Relief III	3213	1361	$0.00	$74,108.00	$74,108.00	$74,108.00	$0.00
16	Special Ed - Preschool Local Entitlements	3310	1100	$0.00	$385,080.00	$385,080.00	$385,080.00	$0.00
17	Special Ed - Federal Preschool Grant	3315	2100	$0.00	$84,189.00	$84,189.00	$84,189.00	$0.00
18	Special Ed - Early Intervention Part C	3385	1110	$0.00	$91,558.00	$91,558.00	$91,558.00	$0.00
19	Special Ed - Title III English Learner Student Program 22/23	4203	1351	$0.00	$30,600.00	$30,600.00	$30,600.00	$0.00
20	Special Ed - Title III English Learner Student Program 21/22	4203	1357	$0.00	$16,145.00	$16,145.00	$16,145.00	$0.00
21	Special Ed - Title III English Learner Student Program 23/24	4203	1371	$0.00	$25,265.00	$25,265.00	$25,265.00	$0.00
22	Special Ed - Educator Effectiveness	6266	1459	$674,318.27	$0.00	$674,318.27	$251,419.00	$422,899.27
23	Special Ed - Restricted Lottery	6300	1026	$391,205.05	$63,202.00	$454,407.05	$102,553.00	$351,854.05
24	Special Ed - Reserve Distribution to Districts	6500	1014	$6,947,391.46	$0.00	$6,947,391.46	$5,000,000.00	$1,947,391.46
25	Special Ed - Learning Recovery Support	6537	1424	$0.00	$0.00	$0.00	$0.00	$0.00
26	Special Ed - Mental Health Related Services	6500	1327	$0.00	$2,186,955.00	$2,186,955.00	$2,186,955.00	$0.00
27	Special Ed - DIS Contract Services BCBA	6500	1807	$0.00	$52,080.00	$52,080.00	$45,695.00	$6,385.00
28	Special Ed - Infant Discretionary	6515	1112	$0.00	$12,937.00	$12,937.00	$12,937.00	$0.00
29	Special Ed - Expanded Learning Opportunity Grant (State) 10% Paraprofessionals	7426	1358	$0.00	$0.00	$0.00	$0.00	$0.00
30	Special Ed - Ethnic Studies Block Grant	7810	1367	$5,062.00	$0.00	$5,062.00	$0.00	$5,062.00
31	SPED CalHOPE SEL (Social Emotional Learning)	9010	1368	$0.00	$20,000.00	$20,000.00	$20,000.00	$0.00
32	Special Ed - Operations	9010	1701	$0.00	$220,816.00	$220,816.00	$220,816.00	$0.00
33	Special Ed - Medi-Cal Billing Option	9010	6510	$1,437,996.10	$221,129.00	$1,659,125.10	$214,235.00	$1,444,890.10
34	**TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS**			**$12,356,451.67**	**$10,953,299.00**	**$23,309,750.67**	**$17,240,049.00**	$6,069,701.67

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

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

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

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

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

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

San Joaquin County SELPA

2023-24

AB602 SELPA Funding Documents

First Interim AB602

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San Joaquin County SELPA

2023-24

First Interim AB602

Assumptions

Revenue

2023-24 COLA ~ 8.22% COLA

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

2023-24 Updated AB602 Calculations

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

2023-24 Special Education Taxes based on Current Year

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

5 Growth Proposals Approved

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

Indirect cost rate ~ 9.42%

Other

SJCOE SELPA Comparison of Funding Models

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

Reserve for the OOHC Contribution of $2.4M ~ Distribute $800K equally over 2019-20, 2020-21 and 2021-22

SJCOE SELPA Comparison of Funding Models

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

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

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

2023-24 SELPA Funding Factor

	SELPA Revenues		
1.	Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate)	$	62,713,577
2.	Less Current Year Estimated Special Education Property Taxes	$	(5,154,801)
3.	**Total Current year Estimated State Aid SELPA Revenues**	**$**	**57,558,776**

4.	State Funding Exhibit (SJCOE)	$	57,558,776
5.	Difference	$	-

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

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

2023-24 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2023-24 FUNDED SELPA ADA*	Col D 2023-24 Entitlements after Proration	Col E 2023-24 Adjusted Entitlement 0.3564329395
			$ 57,534,242	*$ 20,507,099*
		70,670.83	*$ 822.76543*	*$ 293.26070*
1.	Banta	2,803.48	$ 2,306,606	$ 822,151
2.	Escalon	2,947.40	$ 2,425,019	$ 864,357
3.	Jefferson	2,743.60	$ 2,257,339	$ 804,590
4.	Lammersville	7,468.00	$ 6,144,412	$ 2,190,071
5.	Lincoln	8,105.89	$ 6,669,246	$ 2,377,139
6.	Linden	2,189.68	$ 1,801,593	$ 642,147
7.	Manteca	23,552.83	$ 19,378,454	$ 6,907,119
8.	New Jerusalem	21.36	$ 17,574	$ 6,264
9.	Ripon	3,164.30	$ 2,603,477	$ 927,965
10.	Tracy	12,927.40	$ 10,636,219	$ 3,791,098
11.	SJCOE-Other Programs (COSP/Venture)	4,003.94	$ 3,294,303.0	$ 1,174,198
12.	**Subtotal LEAs**	**69,927.88**	**$ 57,534,242**	**$ 20,507,099**
13.	SJCOE-Special Ed County Program	742.95		**$ 36,981,470**
14.	Special Ed County Program Reserve			**$ -**
15.	Staff Development Grant (Old Res. 6535)		$ 24,534	$ 24,534
16.	Charter Decline Adjustment Reserve	*0.00*	$ -	$ -
17.	Use of Charter Decline Adjustment Reserve			$ -
18.	Use of OOHC Contribution Reserve			$ -
19.	Replenish Midyear Class Reserve			$ -
20.	Replenish Special Ed County Program Reserves to 1% Level			$ 45,673
21.	**Totals**	**70,670.83**	**$ 57,558,776**	**$57,558,776**

22.	State Funding Exhibit	70,670.83	$ 57,558,776.00	$ 57,558,776
23.	Difference	-	$0	$0

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2023-24 First Interim AB602	2023-24 May Budget AB602	Difference
ADA and STATEWIDE TARGET and COLA RATES				
SELPA Total ADA	A-1	70,670.83	70,113.98	556.85
Prior Year SELPA Total ADA	A-2	65,554.22	65,554.22	-
Prior Prior Year SELPA Total ADA	A-3	68,772.01	68,772.01	-
PY Funded ADA (Greater of A-2 or A-3)	A-4	68,772.01	68,772.01	-
Funded ADA (Greater of A-1, A-2, or A-3)	A-5	70,670.83	70,113.98	556.85
Prior Year Statewide Target Rate (STR)	A-6	$ 820.0000000000	820.0000000000	-
Current Year Cost of Living Adjustment (COLA) Factor	A-7	1.0822	1.0822	0.0000
Current Year COLA Rate (A-6 * (A-7 - 1))	A-8	$		-
Current Year STR	A-10	$ 887.40	887.40	-
FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)]				
Total Base Funding (A5 * A10)	C-1	$ 62,713,577.00	62,219,425.00	$ 494,152.00
Base Proration Factor	C-2	$ 1.0000	1.0000	0.000
Adjusted Total Base Funding (C2 * C3)	C-3	$ 62,713,577.00	62,219,425.00	$ 494,152.00
FUNDING ENTITLEMENT				
Funding Entitlement (D1)	D-1	$ $ 62,713,577.00	$ 62,219,425.00	$ 494,152.00
Local Special Education Property Taxes [EC 2572]	D-2	$ $ 5,154,801.00	$ 5,091,470.00	$ 63,331.00
Applicable Excess ERAF	D-3	$ 0.00	0.00	$ -
Total Deductions (D-2 + D-3)	D-4	$ $ 5,154,801.00	$ 5,091,470.00	$ 63,331.00
Net Funding Entitlement (D-1 - D-4)	D-5	$ $ 57,558,776.00	$ 57,127,955.00	$ 430,821.00
PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 & EC 56836.31]				
Prior Year Statewide Average PS/RS Rate	E-1	$ 18.287286820	18.287286820	-
Current Year Statewide Average PS/RS Rate (E-1 * A-7)	E-2	$ 19.790501797	19.790501797	-
Necessary Small SELPA (NSS) PS/RS Apportionment				
NSS ADA Threshold	E-3	0.00	0.00	-
Qualifying NSS ADA Adjustment (If E-3 > A-4 , then E-3 - A-4; else 0)	E-4	0.00	0.00	-
NSS PS/RS Entitlement (E-2 * E-4)	E-5	$ 0.00	0.00	-
NSS PS/RS Proration Factor	E-6	1.0000000000	1.0000000000	-
NSS PS/RS Apportionment (E-5 * E-6)	E-7	$ 0.00	0.00	-
PS/RS Apportionment				
PS/RS Entitlement (A-4 * E-2)	E-8	$ 1,384,616	1,384,616	-
PS/RS Proration Factor	E-9	1.0000000000	1.0000000000	-
PS/RS Apportionment (E-8 * E-9)	E-10	$ 1,384,616	1,384,616	-
Total PS/RS Apportionment (E-7 + E-10)	E-11	$ 1,384,616	1,384,616	-
LOW INCIDENCE [EC 56836.22]				
Low Incidence Disabilities PY December Pupil Count	F-1	321.00	321.00	-
Low Incidence Rate	F-2	$ 3,987.410000000	3,987.410000000	-
Low Incidence Apportionment (F-1 * F-2)	F-3	$ 1,279,959	1,279,959	-

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

			2023-24 First Interim AB602	2023-24 May Budget AB602	Difference
OUT-OF-HOME CARE [EC 56836.165]					
Out-of-Home Care Apportionment	G-1	$	1,578,476.00	1,578,476.00	-
EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [EC 56836.21]					
NPS/LCI Extraordinary Cost Pool Apportionment	H-1	$	0	0	-
NSS Mental Health Services Extraordinary Cost Pool Apportionment	H-2	$	0	0	-
Total Extraordinary Cost Pool Apportionment (H-1 + H-2)	H-3	$	-	-	-
ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213]					
Prior Year Funding, NSS with Declining ADA Only	I-1	$			
Current Year Funding, NSS with Declining ADA Only (D-4 + D-5)	I-2	$			
Decline in Funded ADA (If A-4 < A-5 , A-4 - A-5; else 0)	I-3				
Prior Year SELPA Base Rate	I-4	$			
Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * A-9)	I-5	$			
Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5)	I-6	$			
APPORTIONMENT SUMMARY					
Net Funding Entitlement (D-5)	J-1	$	57,558,776.00	57,127,955.00	430,821.00
Program Specialists/Regionalized Services (E-11)	J-2	$	1,384,616	1,384,616	-
Low Incidence (F-3)	J-3	$	1,279,959	1,279,959	-
Out-of-Home Care (G-1)	J-4	$	1,578,476	1,578,476	-
Extraordinary Cost Pool (H-3, Annual Only)	J-5	$	-	-	-
Adjustment for NSS with Declining Enrollment (I-6)	J-6	$	-	-	-
Total Apportionment (Sum of J-1 through J-6)	J-7	$	61,801,827.00	61,371,005.00	430,822.00
State Infant Funding		$	300,084.00	283,334.00	16,750.00
State Apportionment Total with Infant		$	62,101,911.00	61,654,339.00	447,572.00
Add back in Property Taxes		$	5,154,801.00	5,091,470.00	63,331.00
Grand Total		$	67,256,712.00	66,745,809.00	510,903.00
Items outside of AB602 State Calc being allocating separately from State Funding					
Staff Development Grant (Old Res. 6535)		$	24,534.00	24,534.00	-

SELPA ADA Information

	Jun 2019	Jun 2020	June 2021	June 2022	June 2023	June 2023				
	2016-17 R3 Cert ADA Certified	2017-18 R3 Cert ADA Certified	2018-19 R3 CERT ADA Certified	2019-20 R3 CERT ADA Certified	2020-21 R3 CERT June 2023 AB602 ADA* Estimated	2021-22 R-1 Cert June 2023 AB602 ADA** Estimated	2022-23 Annual Accrual Aug 2023 AB602 ADA Estimated	2022-23 Funded ADA ADA Estimated	2023-24 First Interim AB602 ADA** Estimated	2023-24 Funded ADA ADA** Estimated
Banta	346.70	350.83	315.09	296.66	296.66	203.41	181.97		157.56	
River Island CH #1										
Next Generation CH	395.57	469.97	521.20	540.90	607.50	707.89	693.11		676.80	
River Island Technology Academy					975.20	962.66	927.31		902.10	
Banta CH					20.00	69.11	57.01		61.87	
Epic							491.76		748.65	
River Islands High							108.21		256.50	
Banta Total					1,899.36	1,943.07	2,459.37	2,459.37	2,803.48	2,803.48
Escalon	2,497.21	2,486.06	2,569.96	2,605.12	2,605.12	2,420.96	2,511.92		2,619.93	
Escalon Charter Academy	283.23	329.96	319.88	323.80	323.80	311.44	303.29		327.47	
Escalon Total					2,928.92	2,732.40	2,815.21	2,928.92	2,947.40	2,947.40
Jefferson	2,250.15	2,260.48	2,265.82	2,206.56	2,206.56	2,211.19	2,512.91	2,512.91	2,743.60	2,743.60
Lammersville	4,403.34	4,713.49	5,176.03	5,746.42	5,931.08	6,716.49	7,190.13	7,190.13	7,468.00	7,468.00
Lincoln	8,693.50	8,609.71	8,468.71	8,433.92	8,434.19	7,699.04	7,618.79		7,602.15	
John McCandless CH	310.88	352.50	399.06	448.49	448.49	406.85	428.51		428.01	
Lincoln Total					8,882.68	8,105.89	8,047.30	8,882.68	8,030.16	8,105.89
Linden	2,119.33	2,155.28	2,227.99	2,245.99	2,245.99	2,189.68	2,107.96	2,245.99	2,154.00	2,189.68
Manteca	22,176.21	22,417.59	22,390.39	22,567.99	22,687.52	21,396.33	22,640.95		23,552.83	
be.tech	127.14	123.41	114.62	118.10						
Manteca Total					22,687.52	21,396.33	22,640.95	22,687.52	23,552.83	23,552.83
New Jerusalem	25.08	21.52	20.41	23.89	23.89	21.36	21.12		13.18	
Delta Charter										
NJ Charter										
Great Valley - MA										
CAVA	1,215.66	1,231.15								
Humphrey's ABLE	648.01	727.21	762.90							
Acacia Elem CH										
Acacia Middle CH										
Delta CH Online										
RENEW CH										
Insight at SJ CH	162.94	204.95	261.57	318.69						
New Jerusalem Total					23.89	21.36	21.12	23.89	13.18	21.36
Ripon	3,063.67	3,076.08	3,164.82	3,271.08	3,271.08	3,152.76	3,123.66	3,271.08	3,164.30	3,164.30
Tracy Unified	14,419.04	14,216.98	13,974.39	13,879.32	13,879.32	12,663.99	12,576.15		12,526.09	
Tracy Learning Center	1,233.27	1,234.81	1,234.62	1,253.08						
Tracy IS Charter					46.30	263.41	281.78		273.12	
Tracy Unified Total					13,925.62	12,927.40	12,857.93	13,925.62	12,799.21	12,927.40
SJCOE-Special Ed County Program	559.77	583.83	623.81	661.77	661.77	616.61	742.95		742.95	
SJCOE Other Programs - COSP/One.charter	1,568.34	1,770.89	2,047.13	2,324.10	2,307.17	1,760.42	2,118.01		2,210.00	
SJCOE Other Programs - RITA #2 CH	586.81	661.79	777.72	897.39						
SJCOE Other Programs - Venture	1,763.40	1,824.70	1,784.87	1,800.37	1,800.37	1,780.62	1,606.95		1,793.94	
SJCOE Total					4,769.31	4,157.65	4,467.91	4,769.31	4,746.89	4,746.89
Totals	68,849.25	69,823.19	69,420.99	69,963.64	68,772.01	65,554.22	68,244.45	70,897.42	70,423.05	70,670.83
SELPA ADA Growth/Decline	(695.47)	973.94	(402.20)	542.65	(1,191.63)	(3,217.79)	2,690.23		2,178.60	(226.59)
Growth/Decline %	-1.00%	1.41%	-0.58%	0.78%	-1.70%	-4.68%	4.10%		3.19%	-0.32%

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

2023-24 SJCOE Special Education County Program

Estimated Revenues by Funding Source

Estimated Expenditures by Object

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

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

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I
Line #	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Beginning Balance - July 1	$ 316,328.25	$ 323,891.76	$ 319,738.93	$ 348,296.16	$ 392,818.59	$ 452,023.46	$ 529,914.68
2.	2016-17 Funding Adjustments	$ 519.17						
3.	2017-18 Funding Adjustments		$ 422,982.04					
4.	2018-19 Funding Adjustments			$ 1,550.69				
5.	2019-20 Funding Adjustments				$ 324.39			
6.	2020-21 Funding Adjustments							
7.	2021-22 Funding Adjustments							
8.	2022-23 Funding Adjustments							
9.	SJCOE Temporary Transfer Repayment $798,283							
10.	**Subtotal Special Ed County Program Reserve**	**$ 316,847.42**	**$ 746,873.80**	**$ 321,289.62**	**$ 348,620.55**	**$ 392,818.59**	**$ (0.60)**	**$ 529,914.68**
11.	***Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)***							
12.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	$ -	$ (427,134.87)	$ -	$ -	$ -	$ -	$ -
13.	Replenish Special Ed County Program Reserve	$ 7,044.34	$ -	$ 27,006.54	$ 44,198.04	$ 61,922.00	$ 77,891.82	$ 45,673.00
14.	**Special Ed County Program Reserve Ending Balance - June 30**	**$ 323,891.76**	**$ 319,738.93**	**$ 348,296.16**	**$ 392,818.59**	**$ 454,740.59**	**$ 529,914.68**	**$ 575,587.68**
15.	Amount Available in Excess of Established Reserve Amount	$ -	$ 427,135	$ -	$ -	$ -	$ -	$ -
16.	Estimated State Aid - Special Education	$ 32,389,176	$ 31,973,893	$ 34,829,616	$ 39,281,859	$ 45,474,101	$ 52,991,468	$ 57,558,776
17.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
18.	Reserve for Midyear growth classes Beginning Balance	$ 180,000.00	$ 249,002.13	$ 249,002.13	$ 249,002.13	$ 249,002.13	$ 249,002.13	$ 249,002.13
19.	Use of Midyear Class Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20.	Transfer from NPS/EIBT Reserve	$ 69,002.13	$ -	$ -	$ -	$ -	$ -	$ -
21.	Replenish Midyear Class Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22.	**Reserve for Midyear growth classes Ending Balance**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**
23.	Reserve for NPS/EIBT Beginning Balance	$ 927,754.04						
24.	Establish NPS/EIBT Reserve							
25.	Transfer to Midyear Reserve	$ (69,002.13)						
26.	Use of NPS/EIBT Reserve	$ (858,751.91)						
27.	**Reserve for NPS/EIBT Ending Balance**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
28.	Reserve for OOHC Contribution Reserve Beginning Balance	$ 800,000.00	$ 400,000.00	$ 2,400,000.00	$ 1,600,000.00	$ 800,000.00	$ -	$ -
29.	Establish or Additional OOHC Contribution Reserve	$ -	$ 2,400,000.00	$ -	$ -	$ -	$ -	$ -
30.	Use of OOHC Contribution Reserve	$ (400,000.00)	$ (400,000.00)	$ (800,000.00)	$ (800,000.00)	$ (800,000.00)	$ -	$ -
31.	**Reserve for OOHC Contribution Reserve Ending Balance**	**$ 400,000.00**	**$ 2,400,000.00**	**$ 1,600,000.00**	**$ 800,000.00**	**$ -**	**$ -**	**$ -**
	Reserve for the OOHC Contribution of $2.4M ~ Distribute $800K equally over 2019-20, 2020-21 and 2021-22							
32.	Reserve for Charter Decline Adjustment Beginning Balance	$ 521,299.00	$ 260,649.00	$ 568,094.00	$ 571,427.00	$ 1,461,826.00	$ 2,486,461.00	$ -
33.	Establish or Additional Charter Decline Adjustment Reserve	$ -	$ 568,094.00	$ -	$ 890,358.00	$ 1,024,635.00	$ -	$ -
34.	PY Funding Adjustments	$ -	$ -	$ 3,333.00	$ 41.00	$ -	$ -	$ -
35.	Use of Charter Decline Adjustment Reserve	$ (260,650.00)	$ (260,649.00)	$ -	$ -	$ -	$ (2,486,461.00)	$ -
36.	**Reserve for Charter Decline Adjustment Ending Balance**	**$ 260,649.00**	**$ 568,094.00**	**$ 571,427.00**	**$ 1,461,826.00**	**$ 2,486,461.00**	**$ -**	**$ -**

Funding

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
12-5055-2300-6210 12-6127-2300-6204 12-9012-2300-7618 12-5035-2300-6213 12-9010-2300-6240 12-5035-2300-7769 12-5035-2300-6165 12-6054-2300-7773 12-6102-2300-7774 12-6128-2300-7768	Restricted	Alejandra Valencia	$209.86 Daily	$285.56 Daily	Brandi Harrold	Position changed from Administrative Assistant Position in Early Childhood to Project Liaison I Position in Early Childhood. Increase of $11,426.98.	65828

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

Surplus Under $25,000

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

2023-24 First Interim

San Joaquin County Office of Education

Certification Page

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

Signed: _____ Date: December 20, 2023
President, Board of Education

Signed: _____ Date: December 20, 2023
County Superintendent

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

2023-24 First Interim

San Joaquin County Office of Education

Unrestricted

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

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

	2023-24 Adopted Budget Totals	First Interim (Unrestricted Only) 2023-24		Projected (Unrestricted Only) 2024-25		Projected (Unrestricted Only) 2025-26	
REVENUES Cont.:							
Local Revenue (8600-8799):							
% Incr.(Decr.) included in:		%	$	%	$	%	$
One time $ included in:			$ 2,707,627		$ (2,707,627)		$
Plus(Minus) Other $ changes:			$ 1,350,123		$		$
Total Change from Prior Period			$ 4,057,750		$ (2,707,627)		$ -
Adjusted Budget Amount	$ 27,957,104		$ 32,014,854		$ 29,307,227		$ 29,307,227
Please describe reason(s) for changes:		$106,833 Increase in IT Admin and Security Support		($2,707,627) Backout Fair Market Value Adjustment		N/A	
		($45,420) Decrease in Special Ed Transportation		One-Time			
		$1,500 Increase in COSP					
		$135,900 Increase in Ed Services					
		$161,698 Increase in Miscellaneous Revenue - Charters					
		$2,707,627 Fair Market Value Adjustment One-Time					
		$989,612 Increase in Interest					
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	

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

	2023-24 Adopted Budget Totals	First Interim (Unrestricted Only) 2023-24		Projected (Unrestricted Only) 2024-25		Projected (Unrestricted Only) 2025-26	
EXPENSES:							
Object 1XXX:		% Increase/(Decrease)		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$	2 %	$ 217,783	2 %	$ 221,152
Settlement included in:		3 %	$ 303,049	%	$	%	$
Other:							
Growth Positions:		2.00 FTE	$ 208,295	FTE	$	FTE	$
One time $ included in:			$ 245,486		$ (49,341)		$
Plus(Minus) Other $ changes:			$ (356,189)		$		$
Total Change from Prior Period			$ 400,641		$ 168,442		$ 221,152
Adjusted Budget Amount	$ 10,488,526		$ 10,889,167		$ 11,057,609		$ 11,278,761
Please describe reason(s) for changes:		$303,049 3% On Schedule Salary Settlement		$217,783 Estimated 2% Step & Column		$221,152 Estimated 2% Step & Column	
		$208,295 Increase New Positions @ 2.0 FTE		($245,486) Backout Prior Year One-Time			
		($280,144) Decrease Deferred/Abolished Positions @ 2.0 FTE		Off-Schedule			
		$245,486 One-Time Off-Schedule		$95,489 ESSER III One-Time Shift from Restricted			
		$101,254 Increase Temps/Subs		$100,656 ESSER III Learning Loss One-Time Shift from			
		($177,299) Attrition and Budget Distribution Changes		Restricted			
Object 2XXX:				% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$	2 %	$ 459,999	2 %	$ 454,462
Settlement included in:		3 %	$ 577,425	%	$	%	$
Other:							
Growth Positions:		14.05 FTE	$ 1,271,708	FTE	$	FTE	$
One time $ included in:			$ 872,563		$ (736,852)		$
Plus(Minus) Other $ changes:			$ (889,522)		$		$
Total Change from Prior Period			$ 1,832,174		$ (276,853)		$ 454,462
Adjusted Budget Amount	$ 21,167,791		$ 22,999,965		$ 22,723,112		$ 23,177,574
Please describe reason(s) for changes:		$577,425 3% On Schedule Salary Settlement		$459,999 Estimated 2% Step & Column		$456,825 Estimated 2% Step & Column	
		$1,271,708 Increase New Positions @ 14.05 FTE		($872,563) Backout Prior Year One-Time			
		($352,504) Decrease Deferred/Abolished Positions @ 4.1672		Off-Schedule			
		FTE		$123,183 ESSER III One-Time Shift from Restricted			
		$872,563 One-Time Off-Schedule		$12,528 ESSER III Learning Loss One-Time Shift from			
		$203,441 Increase Temps/Subs		Restricted			
		($740,459) Attrition and Budget Distribution Changes					

	2023-24 Adopted Budget Totals	First Interim (Unrestricted Only) 2023-24		Projected (Unrestricted Only) 2024-25		Projected (Unrestricted Only) 2025-26	
EXPENSES Cont.:							
Object 3XXX:							
Change in Statutory Benefits:		% Increase/(Decrease)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	$ -	2 %	$ 229,355	2 %	$ 230,746
Increase in Statutory due to Settlement		%	$ 285,111	%	$	%	$
Incr./Decr. in Statutory due to rate changes		%	$ 7,429	%	$ (76,688)	%	$ 128,613
Incr./Decr. in Statutory due to +/- positions, other changes		%	$ 127,559	%	$ (6,583)	%	$ (6,731)
Total $ Change in Statutory			$ 420,099		$ 146,084		$ 352,628
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	$	%	$ -	%	$ -
Incr./Decr. in H & W due to CAP change		%	$ 119,052	%	$ -	%	$ -
Incr./Decr. in H & W due to other		%	$	%	$ -	%	$ -
Incr./Decr. in H & W due to +/- positions		%	$ 193,120	%	$ -	%	$ -
Are you budgeting at the CAP ?		Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total $ Change in H & W			$ 312,172		$ -		$ -
Changes in Other Benefits:		%	$ -	%	$ -	%	$ -
Total $ Change in Benefits:			$ 732,271		$ 146,084		$ 352,628
One time benefit $ included above:			$ -		$ -		$ -
Total Change from Prior Period			$ 732,271		$ 146,084		$ 352,628
Adjusted Budget Amount	$ 14,427,236		$ 15,159,507		$ 15,305,591		$ 15,658,219

Please describe changes next page:

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

Object 4XXX:							
% Increase(Decrease) included in:		%	$ -	%	$	%	$
Flat $ Increase(Decrease) included in:			$ 516,540		$ 299,877		$ 329,865
One time $ included in:			$		$ -		$ -
Total Change from Prior Period			$ 516,540		$ 299,877		$ 329,865
Adjusted Budget Amount	$ 2,482,228		$ 2,998,768		$ 3,298,645		$ 3,628,510

Please describe reason(s) for changes:

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

	2023-24 Adopted Budget Totals	First Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% $	8 % $ 108,466	8 % $ 117,143
Flat $ Increase(Decrease) included in:		$ 2,614,637	$ 1,082,047	$ 1,136,149
One time $ included in:		$	$	$
Total Change from Prior Period		$ 2,614,637	$ 1,190,513	$ 1,253,292
Adjusted Budget Amount	$ 20,382,125	$ 22,996,762	$ 24,187,275	$ 25,440,567
Please describe reason(s) for changes:				
		$2,449,322 Increase in Sub Agreements & Contracted Services	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
		$98,414 Increase in Travel/Legal/Dues/Insurance/Printing/ Communications/Postage	$1,082,047 Increase in Contracts	$1,136,149 Increase in Contracts
		($2,378) Decrease in Utilities		
		$154,761 Increase in Other Operating Costs		
		$23,699 Increase in Repairs		
		($58,670) Decrease in Direct Cost Services		
		($50,511) Decrease in Facilities Rentals/Leases		
Object 6XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ 428,389	$	$
One time $ included in:		$	6,326,833	(5,287,425)
Total Change from Prior Period		$ 428,389	$ 6,326,833	$ (5,287,425)
Adjusted Budget Amount	$ 10,869,527	$ 11,297,916	$ 17,624,749	$ 12,337,324
Please describe reason(s) for changes:				
		($5,000) Decrease in Transworld Plant Development	$6,326,833 Increase in One-Time Building Expense	($5,287,425) Decrease in One-Time Building Expense
		$328,000 Increase in Venture Soccer Field		
		$210,090 Increase in Deferred Maintenance		
		$12,152 Increase in Venture		
		$36,541 Increase in Sky Mountain		
		$56,762 Increase in WEC Building Expense		
		($220,542) Decrease in Nelson Center Building Expense		
		$16,586 Increase in Medi-Cal Equipment		
		($6,200) Decrease in Miscellaneous Equipment		

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

2023-24 First Interim

San Joaquin County Office of Education

Restricted

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

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

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

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

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

	2023-24 Adopted Budget Totals	First Interim (Restricted Only) 2023-24		Projected (Restricted Only) 2024-25		Projected (Restricted Only) 2025-26	
EXPENSES:							
Object 1XXX:			$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$	2 %	$ 527,426	2 %	$ 508,219
Settlement included in:		3 %	$ 601,386	%	$	%	$
Other:							
Growth Positions:		7.4 FTE	$ 567,575	FTE	$	FTE	$
One time $ included in:			$ 876,866		$ (1,487,745)		$ (70,169)
Plus(Minus) Other $ changes:			$ 964,887		$		$
Total Change from Prior Period			$ 3,010,714		$ (960,319)		$ 438,050
Adjusted Budget Amount	$ 23,360,567		$ 26,371,281		$ 25,410,962		$ 25,849,012
Please describe reason(s) for changes:		$601,386 3% On Schedule Salary Settlement		$527,426 Estimated 2% Step & Column		$508,219 Estimated 2% Step & Column	
		$567,575 Increase New Positions @ 7.4 FTE		($876,866) Backout Prior Year One-Time		($42,961) Educator Effectiveness One-Time	
		($161,280) Decrease Abolished Position @ 1.0 FTE		Off-Schedule		($27,208) Math, Science, Computer Science Professional	
		$876,866 One-Time Off-Schedule		($95,489) ESSER III One-Time Shift from Restricted		Learning Grant One-Time	
		$40,227 Increase Temps/Subs		($132,839) ESSER III Temp's One-Time			
		$1,085,940 Attrition, Budget Distribution Changes, and		($372,741) ESSER III Learning Loss			
		Carryover		$16,224 Educator Effectiveness One-Time			
				($1,275) ELO One-Time			
				($24,759) Math, Science, Computer Science Professional			
				Learning Grant One-Time			

		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Object 2XXX:							
Step & Column included in:		%	$	2 %	$ 780,363	2 %	$ 752,791
Settlement included in:		3 %	$ 812,160	%	$	%	$ -
Other:							
Growth Positions:		21.45 FTE	$ 921,617	FTE	$	FTE	$ -
One time $ included in:			$ 1,842,202		$ (2,158,996)		$ (182,867)
Plus(Minus) Other $ changes:			$ 793,089		$		$ -
Total Change from Prior Period			$ 4,369,068		$ (1,378,633)		$ 569,924
Adjusted Budget Amount	$ 34,649,098		$ 39,018,166		$ 37,639,533		$ 38,209,457
Please describe reason(s) for changes:		$812,160 3% On Schedule Salary Settlement		$780,363 Estimated 2% Step & Column		$752,791 Estimated 2% Step & Column	
		$921,617 Increase New Positions @ 21.45 FTE		($1,842,202) Backout Prior Year One-Time		($7,000) Educator Effectiveness One-Time	
		($220,048) Decrease Deferred/Abolished Positions @ 2.8328		($123,183) ESSER III One-Time		($175,867) Math, Science, and Computer Science	
		FTE		($12,528) ESSER III Learning Loss One-Time		Professional Learning Grant One-Time	
		$1,842,202 One-Time Off-Schedule		($35,020) AB130 Foster Youth One-Time			
		$611,127 Increase Temps/Subs		$13,339 Educator Effectiveness One-Time			
		$402,010 Attrition and Budget Distribution Changes		($3,316) ELO One-Time			
				($156,086) Math, Science, and Computer Science Professional			
				Learning Grant One-Time			

	2023-24 Adopted Budget Totals	First Interim (Restricted Only) 2023-24		Projected (Restricted Only) 2024-25		Projected (Restricted Only) 2025-26	
EXPENSES Cont.:							
Object 3XXX:							
Change in Statutory Benefits:		% Increase/(Decrease)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	$ -	%	$ 426,676	%	$ 415,981
Increase in Statutory due to Settlement		%	$ 441,901	%	$ -	%	$ -
Incr./Decr. in Statutory due to rate changes		%	$ 13,284	%	$ (381,881)	%	$ 161,288
Incr./Decr. in Statutory due to +/- positions, other changes		%	$ 1,296,463	%	$ (444,019)	%	$ (47,823)
Total $ Change in Statutory			$ 1,751,648		$ (399,224)		$ 529,446
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	$	%	$	%	$
Incr./Decr. in H & W due to CAP change		%	$ 698,684	%	$	%	$
Incr./Decr. in H & W due to other		%	$	%	$	%	$
Incr./Decr. in H & W due to +/- positions		%	$ 358,747	%	$	%	$
Are you budgeting at the CAP ?		Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total $ Change in H & W			$ 1,057,431		$ -		$ -
Changes in Other Benefits:		%	$ -	%	$ -	%	$
Total $ Change in Benefits:			$ 2,809,079		$ (399,224)		$ 529,446
One time benefit $ included above:			$		$ -		$
Total Change from Prior Period			$ 2,809,079		$ (399,224)		$ 529,446
Adjusted Budget Amount	$ 26,374,633		$ 29,183,712		$ 28,784,488		$ 29,313,934
Please describe changes next page:							
		Employer Rate Increase (Health & Welfare Cap $100/mo. Per FTE)		Estimated Step & Column Employer Rate Increase (PERS 26.68% to 27.70%)		Estimated Step & Column Employer Rate Increase (PERS 27.70% to 28.30%)	
		Employer Rate Increase (Worker's Comp 1.7216% to 1.7445%)					
Object 4XXX:							
% Increase(Decrease) included in:		%	$	%	$	%	$
Flat $ Increase(Decrease) included in:			$ 377,517		$		$
One time $ included in:			$ 214,666		$ (342,090)		$
Total Change from Prior Period			$ 592,183		$ (342,090)		$ -
Adjusted Budget Amount	$ 3,333,907		$ 3,926,090		$ 3,584,000		$ 3,584,000
Please describe reason(s) for changes:							
		$35,883 Increase in Books		($342,090) Decrease Materials & Supplies		N/A	
		$476,948 Increase in Materials & Supplies					
		$6,162 Increase in Diesel					
		$69,190 Increase in Non-Capitalized Equipment					
		$4,000 Increase in Food					

	2023-24 Adopted Budget Totals	First Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% $	8 % $ 38,267	8 % $ 41,328
Flat $ Increase(Decrease) included in:		$ 5,907,222	$ 133,935	$ (176,477)
One time $ included in:		$ 50,000,000	$ (12,168,192)	$ (12,168,192)
Total Change from Prior Period		$ 55,907,222	$ (11,995,990)	$ (12,303,341)
Adjusted Budget Amount	$ 35,794,525	$ 91,701,747	$ 79,705,757	$ 67,402,416
Please describe reason(s) for changes:				
		$3,054,160 Increase in Sub Agreements & Contracted Services	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
			($436,352) Decrease in ESSER III One-Time	($545) Decrease in ESSER III One-Time
		$314,640 Increase in Travel/Legal/Dues/Insurance/Printing/ Communications/Postage	($54,348) Decrease in AB130 Foster Youth One-Time	($98,043) Decrease in Educator Effectiveness One-Time
			$177,888 Increase in Educator Effectiveness One-Time	($40,059) Decrease in ELO One-Time
		$26,834 Increase in Utilities	($402,366) Decrease in ELO One-Time	($37,830) Decrease in Arts & Music One-Time
		$618,660 Increase in Facilities Rentals, Leases, Repairs	$250,000 Increase in Arts & Music One-Time	($12,168,192) Decrease in Math, Science, Computer Science
		$45,517 Increase in Equipment Rentals, Leases, Repairs	$599,113 Increase in Learning Recovery One-Time	Professional Learning Grant
		$58,670 Increase in Direct Costs/Interprogram Services	($12,168,192) Decrease in Math, Science, Computer Science	
		$1,788,741 Increase in Other Services and Operating Expenses	Professional Learning Grant	
		$50,000,000 Increase Math, Science, Computer Science Professional Learning Grant		
Object 6XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ 246,473	$	$
One time $ included in:		$ 46,325	(837,435)	$
Total Change from Prior Period		$ 292,798	$ (837,435)	$ -
Adjusted Budget Amount	$ 544,637	$ 837,435	$ -	$ -
Please describe reason(s) for changes:				
		$225,000 Increase in Student Behavioral Health Incentive Program Building Improvement	($837,435) Decrease One-Time Capital Outlay	N/A
		$46,325 Increase in CTE Expansion One-Time		
		$16,404 Increase Equipment - Special Ed Operations		
		$5,069 Increase Equipment - Comp Health ELOP		

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

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

2023-24 First Interim

San Joaquin County Office of Education

Components of Ending Fund Balance

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

		First Interim 2023-24		Projected 2024-25		Projected 2025-26	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))		$ 135,560,107	50,535,339				
ENDING FUND BALANCE		$ 143,117,863	$ 40,553,508	$ 140,779,754	$ 30,139,396	$ 142,139,347	$ 18,657,141
COMPONENTS OF ENDING FUND BALANCE:							
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		$ 40,553,508	$	$ 30,139,396	$	$ 18,657,141
Designated Amounts							
Designated for Economic Uncertainties	9789	5,524,280	$	$ 5,378,176	$	$ 5,078,256	$
Total Other Designations	9780	107,920,987	$	$ 97,920,987	$	$ 97,920,987	$
Undesignated/Unappropriated	9790	29,642,596	$ 0	$ 37,450,591	$ -	$ 39,110,104	$ -

Please attach additional sheets as necessary.

Prepared By:

Rachele Tyler, Division Director, COE Business Services

Chief Business Official Signature or DSSD Superintendent Signature:



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
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	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	41,893,169.00	42,690,166.00	9,115,269.84	42,690,166.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	205,256.00	205,256.00	205,256.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,220,506.00	10,831,274.00	3,679,656.81	10,831,274.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,957,104.00	32,014,854.00	9,248,101.40	32,014,854.00	0.00	0.0%
5) TOTAL, REVENUES			79,070,779.00	85,741,550.00	22,248,284.05	85,741,550.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,488,526.00	10,889,167.00	3,573,777.48	10,889,167.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,167,791.00	22,999,965.00	7,817,726.54	22,999,965.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,427,236.00	15,159,507.00	4,562,751.47	15,159,507.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,482,228.00	2,998,768.00	550,748.63	2,998,768.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,382,125.00	22,996,762.00	4,954,482.68	22,996,762.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,869,527.00	11,297,916.00	1,569,585.07	11,297,916.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	519,305.00	571,411.00	245,761.72	571,411.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,373,864.00)	(14,408,839.00)	(378,605.56)	(14,408,839.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			68,962,874.00	72,504,657.00	22,896,228.03	72,504,657.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,107,905.00	13,236,893.00	(647,943.98)	13,236,893.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,829.00	19,829.00	0.00	19,829.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,560,166.00)	(5,659,308.00)	0.00	(5,659,308.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,579,995.00)	(5,679,137.00)	0.00	(5,679,137.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,527,910.00	7,557,756.00	(647,943.98)	7,557,756.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	126,613,544.00	135,560,108.00		135,560,107.47	(.53)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,613,544.00	135,560,108.00		135,560,107.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,613,544.00	135,560,108.00		135,560,107.47		
2) Ending Balance, June 30 (E + F1e)			130,141,454.00	143,117,864.00		143,117,863.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,000.00	30,000.00		30,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	98,526,448.00	107,920,988.00		107,920,987.24		
Court/Community Schools	0000	9780	*178,493.00*					
Buildings	0000	9780	*19,858,414.00*					
Ed-Join	0000	9780	*3,889,255.00*					
Apprenticeship	0000	9780	*2,620,826.00*					
Deferred Maintenance	0000	9780	*7,214,554.00*					
Education Services	0000	9780	*449,910.00*					
Mandated Costs	0000	9780	*3,567,755.00*					
Misc. Ending Balances & Reserves	0000	9780	*60,124,557.00*					
Lottery	1100	9780	*622,684.00*					
Court/Community Schools	0000	9780		*311,225.00*				
Buildings	0000	9780		*35,129,927.00*				
Ed-Join	0000	9780		*4,180,716.00*				
Apprenticeship	0000	9780		*2,914,573.00*				
Deferred Maintenance	0000	9780		*6,986,706.00*				
Education Services	0000	9780		*575,220.00*				
Mandated Costs	0000	9780		*3,651,757.00*				
Misc. Ending Balances & Reserves	0000	9780		*53,438,566.00*				
Lottery	1100	9780		*732,298.00*				
Court/Community Schools	0000	9780				*311,225.00*		
Buildings	0000	9780				*35,129,927.00*		
Ed-Join	0000	9780				*4,180,716.00*		
Apprenticeship	0000	9780				*2,914,573.00*		
Deferred Maintenance	0000	9780				*6,986,706.00*		
Education Services	0000	9780				*575,220.00*		
Mandated Costs	0000	9780				*3,651,757.00*		
Misc. Ending Balances & Reserves	0000	9780				*53,438,565.55*		
Lottery	1100	9780				*732,297.69*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,055,284.00	5,524,280.00		5,524,279.94		
Unassigned/Unappropriated Amount		9790	27,529,722.00	29,642,596.00		29,642,596.29		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	28,024,107.00	28,801,637.00	8,209,426.00	28,801,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,009,061.00	2,337,381.00	703,461.00	2,337,381.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	85,129.00	85,129.00	0.00	85,129.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,207,254.00	13,221,268.00	44,226.97	13,221,268.00	0.00	0.0%
Unsecured Roll Taxes		8042	691,344.00	691,064.00	(7,069.54)	691,064.00	0.00	0.0%
Prior Years' Taxes		8043	8,545.00	7,521.00	9,802.00	7,521.00	0.00	0.0%
Supplemental Taxes		8044	383,237.00	469,158.00	155,423.41	469,158.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,707,819.00	3,809,230.00	0.00	3,809,230.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,153,634.00	1,192,874.00	0.00	1,192,874.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of 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			49,270,145.00	50,615,277.00	9,115,269.84	50,615,277.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(276,445.00)	(432,929.00)	0.00	(432,929.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,009,061.00)	(2,337,381.00)	0.00	(2,337,381.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(5,091,470.00)	(5,154,801.00)	0.00	(5,154,801.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			41,893,169.00	42,690,166.00	9,115,269.84	42,690,166.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	205,256.00	205,256.00	205,256.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	205,256.00	205,256.00	205,256.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	6,219,685.00	7,736,581.00	2,961,300.00	7,736,581.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	251,533.00	294,056.00	0.00	294,056.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	294,158.00	345,507.00	10,348.81	345,507.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,455,130.00	2,455,130.00	708,008.00	2,455,130.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,220,506.00	10,831,274.00	3,679,656.81	10,831,274.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,663,463.00	3,663,463.00	100,441.82	3,663,463.00	0.00	0.0%
Interest		8660	3,352,344.00	7,049,583.00	4,450,328.21	7,049,583.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,195,824.00	3,302,657.00	1,531,031.00	3,302,657.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	11,211,731.00	11,510,829.00	2,359,701.22	11,510,829.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	(320.85)	0.00	0.00	0.0%
Tuition		8710	6,533,742.00	6,488,322.00	806,920.00	6,488,322.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,957,104.00	32,014,854.00	9,248,101.40	32,014,854.00	0.00	0.0%
TOTAL, REVENUES			79,070,779.00	85,741,550.00	22,248,284.05	85,741,550.00	0.00	0.0%
CERTIFICATED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Teachers' Salaries		1100	6,107,573.00	6,488,576.00	2,068,570.87	6,488,576.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	119,925.00	126,883.00	44,532.08	126,883.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,261,028.00	4,263,083.00	1,453,549.53	4,263,083.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	10,625.00	7,125.00	10,625.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,488,526.00	10,889,167.00	3,573,777.48	10,889,167.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,940,528.00	2,014,602.00	535,501.93	2,014,602.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,089,140.00	10,191,884.00	3,506,853.43	10,191,884.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,866,819.00	9,400,081.00	3,293,864.35	9,400,081.00	0.00	0.0%
Other Classified Salaries		2900	1,271,304.00	1,393,398.00	481,506.83	1,393,398.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,167,791.00	22,999,965.00	7,817,726.54	22,999,965.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,991,310.00	1,966,435.00	432,690.75	1,966,435.00	0.00	0.0%
PERS		3201-3202	5,336,591.00	5,554,848.00	1,716,722.65	5,554,848.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,688,857.00	1,835,282.00	617,223.37	1,835,282.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,119,692.00	4,431,864.00	1,347,457.57	4,431,864.00	0.00	0.0%
Unemployment Insurance		3501-3502	25,686.00	21,305.00	9,848.49	21,305.00	0.00	0.0%
Workers' Compensation		3601-3602	544,992.00	590,106.00	198,773.88	590,106.00	0.00	0.0%
OPEB, Allocated		3701-3702	316,213.00	339,202.00	114,983.58	339,202.00	0.00	0.0%
OPEB, Active Employees		3751-3752	403,895.00	409,763.00	121,510.20	409,763.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	10,702.00	3,540.98	10,702.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,427,236.00	15,159,507.00	4,562,751.47	15,159,507.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	56,838.00	33,034.00	8,658.39	33,034.00	0.00	0.0%
Materials and Supplies		4300	2,002,352.00	2,348,003.00	441,190.50	2,348,003.00	0.00	0.0%
Noncapitalized Equipment		4400	420,638.00	615,331.00	100,899.74	615,331.00	0.00	0.0%
Food		4700	2,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,482,228.00	2,998,768.00	550,748.63	2,998,768.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,890,555.00	5,987,604.00	956,272.48	5,987,604.00	0.00	0.0%
Travel and Conferences		5200	486,510.00	592,871.00	209,037.79	592,871.00	0.00	0.0%
Dues and Memberships		5300	160,286.00	174,519.00	108,829.24	174,519.00	0.00	0.0%
Insurance		5400-5450	307,879.00	319,005.00	573,382.60	319,005.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,358,203.00	1,355,825.00	336,148.40	1,355,825.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,417,437.00	3,548,806.00	530,194.93	3,548,806.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,641,387.00)	(2,700,057.00)	(60,695.18)	(2,700,057.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,600.00)	(9,600.00)	(3,279.99)	(9,600.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,186,284.00	12,536,564.00	2,175,095.34	12,536,564.00	0.00	0.0%
Communications		5900	1,225,958.00	1,191,225.00	129,497.07	1,191,225.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,382,125.00	22,996,762.00	4,954,482.68	22,996,762.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,688,432.00	6,802,722.00	1,030,776.80	6,802,722.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,887,826.00	4,154,998.00	510,103.40	4,154,998.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	178,269.00	231,396.00	28,712.97	231,396.00	0.00	0.0%
Equipment Replacement		6500	115,000.00	108,800.00	(8.10)	108,800.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,869,527.00	11,297,916.00	1,569,585.07	11,297,916.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	71,229.00	79,426.00	39,480.47	79,426.00	0.00	0.0%
Other Debt Service - Principal		7439	448,076.00	491,985.00	206,281.25	491,985.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			519,305.00	571,411.00	245,761.72	571,411.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(9,353,262.00)	(12,206,214.00)	(127,881.26)	(12,206,214.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,020,602.00)	(2,202,625.00)	(250,724.30)	(2,202,625.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,373,864.00)	(14,408,839.00)	(378,605.56)	(14,408,839.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			68,962,874.00	72,504,657.00	22,896,228.03	72,504,657.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	19,829.00	19,829.00	0.00	19,829.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,829.00	19,829.00	0.00	19,829.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(6,807,190.00)	(6,918,379.00)	0.00	(6,918,379.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	247,024.00	1,259,071.00	0.00	1,259,071.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,560,166.00)	(5,659,308.00)	0.00	(5,659,308.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,579,995.00)	(5,679,137.00)	0.00	(5,679,137.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,091,470.00	5,154,801.00	0.00	5,154,801.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,716,122.00	14,145,742.00	2,066,175.31	14,145,742.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,216,688.00	76,301,051.00	1,606,547.99	76,301,051.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,338,777.00	92,446,717.00	19,344,205.18	92,446,717.00	0.00	0.0%
5) TOTAL, REVENUES			119,363,057.00	188,048,311.00	23,016,928.48	188,048,311.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,360,567.00	26,371,281.00	7,545,534.63	26,371,281.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,649,098.00	39,018,166.00	11,521,369.48	39,018,166.00	0.00	0.0%
3) Employee Benefits		3000-3999	26,374,633.00	29,183,712.00	7,177,545.37	29,183,712.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,333,907.00	3,926,090.00	619,738.30	3,926,090.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,794,525.00	91,701,747.00	4,908,679.71	91,701,747.00	0.00	0.0%
6) Capital Outlay		6000-6999	544,637.00	837,435.00	191,584.07	837,435.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	215,521.00	239,505.00	74,819.76	239,505.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,353,262.00	12,206,214.00	127,881.26	12,206,214.00	0.00	0.0%
9) TOTAL, EXPENDITURES			133,626,150.00	203,484,150.00	32,167,152.58	203,484,150.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,263,093.00)	(15,435,839.00)	(9,150,224.10)	(15,435,839.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	155,300.00	205,300.00	0.00	205,300.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	6,560,166.00	5,659,308.00	0.00	5,659,308.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,404,866.00	5,454,008.00	0.00	5,454,008.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,858,227.00)	(9,981,831.00)	(9,150,224.10)	(9,981,831.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	52,932,636.00	50,535,339.00		50,535,338.96	(.04)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,932,636.00	50,535,339.00		50,535,338.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,932,636.00	50,535,339.00		50,535,338.96		
2) Ending Balance, June 30 (E + F1e)			45,074,409.00	40,553,508.00		40,553,507.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	45,074,409.00	40,553,508.00		40,553,507.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of 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	5,091,470.00	5,154,801.00	0.00	5,154,801.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,091,470.00	5,154,801.00	0.00	5,154,801.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,725,887.00	1,725,887.00	0.00	1,725,887.00	0.00	0.0%
Special Education Discretionary Grants		8182	206,584.00	218,653.00	0.00	218,653.00	0.00	0.0%
Child Nutrition Programs		8220	308,916.00	308,916.00	0.00	308,916.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,134,510.00	1,138,085.00	0.00	1,138,085.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	720,497.00	562,805.00	0.00	562,805.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	55,219.00	58,268.00	167.41	58,268.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	78,065.00	115,497.00	14,516.38	115,497.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	5,353,401.00	5,333,092.00	177,788.79	5,333,092.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,133,043.00	4,684,539.00	1,873,702.73	4,684,539.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,716,122.00	14,145,742.00	2,066,175.31	14,145,742.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	4,243,051.00	4,207,051.00	917,346.00	4,207,051.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	283,334.00	300,084.00	84,024.00	300,084.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	86,175.00	86,175.00	0.00	86,175.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	115,933.00	156,111.00	19,774.71	156,111.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590	4,175,126.00	3,408,014.00	10,239.64	3,408,014.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	115,000.00	115,000.00	103,500.00	115,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	319,770.00	371,821.00	17,990.94	371,821.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,878,299.00	67,656,795.00	453,672.70	67,656,795.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,216,688.00	76,301,051.00	1,606,547.99	76,301,051.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	327,187.00	327,187.00	0.00	327,187.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	27,000.00	0.00	15.03	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	93,795.00	90,285.00	39,031.94	90,285.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	421,722.00	78,048.00	76,048.01	78,048.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	31,870,237.00	44,394,075.00	7,147,578.20	44,394,075.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition		8710	9,348,637.00	9,348,637.00	2,706,376.00	9,348,637.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	35,250,199.00	38,208,485.00	9,375,156.00	38,208,485.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,338,777.00	92,446,717.00	19,344,205.18	92,446,717.00	0.00	0.0%
TOTAL, REVENUES			119,363,057.00	188,048,311.00	23,016,928.48	188,048,311.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,338,414.00	15,351,850.00	4,351,104.57	15,351,850.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,852,008.00	2,017,201.00	704,145.25	2,017,201.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,018,513.00	9,002,230.00	2,490,284.81	9,002,230.00	0.00	0.0%
Other Certificated Salaries		1900	151,632.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			23,360,567.00	26,371,281.00	7,545,534.63	26,371,281.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,614,478.00	10,773,009.00	3,302,703.74	10,773,009.00	0.00	0.0%
Classified Support Salaries		2200	1,490,619.00	1,495,874.00	317,172.04	1,495,874.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,917,570.00	8,003,602.00	2,541,815.69	8,003,602.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,751,527.00	8,051,985.00	2,428,946.23	8,051,985.00	0.00	0.0%
Other Classified Salaries		2900	9,874,904.00	10,693,696.00	2,930,731.78	10,693,696.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			34,649,098.00	39,018,166.00	11,521,369.48	39,018,166.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,246,908.00	6,716,748.00	1,170,593.68	6,716,748.00	0.00	0.0%
PERS		3201-3202	8,541,808.00	9,176,620.00	2,404,379.98	9,176,620.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,882,635.00	3,255,237.00	977,947.80	3,255,237.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,465,240.00	7,507,158.00	1,918,529.83	7,507,158.00	0.00	0.0%
Unemployment Insurance		3501-3502	28,748.00	40,058.00	9,413.33	40,058.00	0.00	0.0%
Workers' Compensation		3601-3602	995,559.00	1,135,675.00	332,746.50	1,135,675.00	0.00	0.0%
OPEB, Allocated		3701-3702	579,726.00	652,723.00	190,799.05	652,723.00	0.00	0.0%
OPEB, Active Employees		3751-3752	633,610.00	698,039.00	173,109.10	698,039.00	0.00	0.0%
Other Employee Benefits		3901-3902	399.00	1,454.00	26.10	1,454.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,374,633.00	29,183,712.00	7,177,545.37	29,183,712.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	33,899.00	33,899.00	0.00	33,899.00	0.00	0.0%
Books and Other Reference Materials		4200	79,932.00	115,815.00	13,011.84	115,815.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	2,711,494.00	3,194,604.00	524,235.32	3,194,604.00	0.00	0.0%
Noncapitalized Equipment		4400	479,582.00	548,772.00	77,603.67	548,772.00	0.00	0.0%
Food		4700	29,000.00	33,000.00	4,887.47	33,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,333,907.00	3,926,090.00	619,738.30	3,926,090.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,195,307.00	46,881,423.00	1,436,053.54	46,881,423.00	0.00	0.0%
Travel and Conferences		5200	1,170,888.00	1,425,137.00	311,583.50	1,425,137.00	0.00	0.0%
Dues and Memberships		5300	106,951.00	110,725.00	58,251.42	110,725.00	0.00	0.0%
Insurance		5400-5450	221,907.00	221,726.00	593.88	221,726.00	0.00	0.0%
Operations and Housekeeping Services		5500	451,501.00	478,335.00	103,545.62	478,335.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,131,696.00	3,795,873.00	632,548.71	3,795,873.00	0.00	0.0%
Transfers of Direct Costs		5710	2,641,387.00	2,700,057.00	60,695.18	2,700,057.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,750.00	15,750.00	0.00	15,750.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,532,891.00	35,705,834.00	2,261,712.35	35,705,834.00	0.00	0.0%
Communications		5900	326,247.00	366,887.00	43,695.51	366,887.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,794,525.00	91,701,747.00	4,908,679.71	91,701,747.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	350,000.00	575,000.00	0.00	575,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	194,637.00	262,435.00	191,589.47	262,435.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	(5.40)	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			544,637.00	837,435.00	191,584.07	837,435.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,903.00	3,903.00	0.00	3,903.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	8,316.00	9,697.00	3,772.76	9,697.00	0.00	0.0%
Other Debt Service - Principal		7439	203,302.00	225,905.00	71,047.00	225,905.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			215,521.00	239,505.00	74,819.76	239,505.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	9,353,262.00	12,206,214.00	127,881.26	12,206,214.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,353,262.00	12,206,214.00	127,881.26	12,206,214.00	0.00	0.0%
TOTAL, EXPENDITURES			133,626,150.00	203,484,150.00	32,167,152.58	203,484,150.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	155,300.00	205,300.00	0.00	205,300.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			155,300.00	205,300.00	0.00	205,300.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,807,190.00	6,918,379.00	0.00	6,918,379.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(247,024.00)	(1,259,071.00)	0.00	(1,259,071.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,560,166.00	5,659,308.00	0.00	5,659,308.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,404,866.00	5,454,008.00	0.00	5,454,008.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	46,984,639.00	47,844,967.00	9,115,269.84	47,844,967.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,716,122.00	14,350,998.00	2,271,431.31	14,350,998.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,437,194.00	87,132,325.00	5,286,204.80	87,132,325.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,295,881.00	124,461,571.00	28,592,306.58	124,461,571.00	0.00	0.0%
5) TOTAL, REVENUES			198,433,836.00	273,789,861.00	45,265,212.53	273,789,861.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,849,093.00	37,260,448.00	11,119,312.11	37,260,448.00	0.00	0.0%
2) Classified Salaries		2000-2999	55,816,889.00	62,018,131.00	19,339,096.02	62,018,131.00	0.00	0.0%
3) Employee Benefits		3000-3999	40,801,869.00	44,343,219.00	11,740,296.84	44,343,219.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,816,135.00	6,924,858.00	1,170,486.93	6,924,858.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	56,176,650.00	114,698,509.00	9,863,162.39	114,698,509.00	0.00	0.0%
6) Capital Outlay		6000-6999	11,414,164.00	12,135,351.00	1,761,169.14	12,135,351.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	734,826.00	810,916.00	320,581.48	810,916.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,020,602.00)	(2,202,625.00)	(250,724.30)	(2,202,625.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			202,589,024.00	275,988,807.00	55,063,380.61	275,988,807.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,155,188.00)	(2,198,946.00)	(9,798,168.08)	(2,198,946.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	175,129.00	225,129.00	0.00	225,129.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(175,129.00)	(225,129.00)	0.00	(225,129.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,330,317.00)	(2,424,075.00)	(9,798,168.08)	(2,424,075.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	179,546,180.00	186,095,447.00		186,095,446.43	(.57)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,546,180.00	186,095,447.00		186,095,446.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,546,180.00	186,095,447.00		186,095,446.43		
2) Ending Balance, June 30 (E + F1e)			175,215,863.00	183,671,372.00		183,671,371.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,000.00	30,000.00		30,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	45,074,409.00	40,553,508.00		40,553,507.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	98,526,448.00	107,920,988.00		107,920,987.24		
Court/Community Schools	0000	9780	*178,493.00*					
Buildings	0000	9780	*19,858,414.00*					
Ed-Join	0000	9780	*3,889,255.00*					
Apprenticeship	0000	9780	*2,620,826.00*					
Deferred Maintenance	0000	9780	*7,214,554.00*					
Education Services	0000	9780	*449,910.00*					
Mandated Costs	0000	9780	*3,567,755.00*					
Misc. Ending Balances & Reserves	0000	9780	*60,124,557.00*					
Lottery	1100	9780	*622,684.00*					
Court/Community Schools	0000	9780		*311,225.00*				
Buildings	0000	9780		*35,129,927.00*				
Ed-Join	0000	9780		*4,180,716.00*				
Apprenticeship	0000	9780		*2,914,573.00*				
Deferred Maintenance	0000	9780		*6,986,706.00*				
Education Services	0000	9780		*575,220.00*				
Mandated Costs	0000	9780		*3,651,757.00*				
Misc. Ending Balances & Reserves	0000	9780		*53,438,566.00*				
Lottery	1100	9780		*732,298.00*				
Court/Community Schools	0000	9780				*311,225.00*		
Buildings	0000	9780				*35,129,927.00*		
Ed-Join	0000	9780				*4,180,716.00*		
Apprenticeship	0000	9780				*2,914,573.00*		
Deferred Maintenance	0000	9780				*6,986,706.00*		
Education Services	0000	9780				*575,220.00*		
Mandated Costs	0000	9780				*3,651,757.00*		
Misc. Ending Balances & Reserves	0000	9780				*53,438,565.55*		
Lottery	1100	9780				*732,297.69*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,055,284.00	5,524,280.00		5,524,279.94		
Unassigned/Unappropriated Amount		9790	27,529,722.00	29,642,596.00		29,642,596.29		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	28,024,107.00	28,801,637.00	8,209,426.00	28,801,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,009,061.00	2,337,381.00	703,461.00	2,337,381.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	85,129.00	85,129.00	0.00	85,129.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,207,254.00	13,221,268.00	44,226.97	13,221,268.00	0.00	0.0%
Unsecured Roll Taxes		8042	691,344.00	691,064.00	(7,069.54)	691,064.00	0.00	0.0%
Prior Years' Taxes		8043	8,545.00	7,521.00	9,802.00	7,521.00	0.00	0.0%
Supplemental Taxes		8044	383,237.00	469,158.00	155,423.41	469,158.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,707,819.00	3,809,230.00	0.00	3,809,230.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,153,634.00	1,192,874.00	0.00	1,192,874.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of 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			49,270,145.00	50,615,277.00	9,115,269.84	50,615,277.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(276,445.00)	(432,929.00)	0.00	(432,929.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,009,061.00)	(2,337,381.00)	0.00	(2,337,381.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			46,984,639.00	47,844,967.00	9,115,269.84	47,844,967.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,725,887.00	1,725,887.00	0.00	1,725,887.00	0.00	0.0%
Special Education Discretionary Grants		8182	206,584.00	218,653.00	0.00	218,653.00	0.00	0.0%
Child Nutrition Programs		8220	308,916.00	308,916.00	0.00	308,916.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,134,510.00	1,138,085.00	0.00	1,138,085.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	720,497.00	562,805.00	0.00	562,805.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	55,219.00	58,268.00	167.41	58,268.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	78,065.00	115,497.00	14,516.38	115,497.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	5,353,401.00	5,333,092.00	177,788.79	5,333,092.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,133,043.00	4,889,795.00	2,078,958.73	4,889,795.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,716,122.00	14,350,998.00	2,271,431.31	14,350,998.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	4,243,051.00	4,207,051.00	917,346.00	4,207,051.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	6,503,019.00	8,036,665.00	3,045,324.00	8,036,665.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	86,175.00	86,175.00	0.00	86,175.00	0.00	0.0%
Mandated Costs Reimbursements		8550	251,533.00	294,056.00	0.00	294,056.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	410,091.00	501,618.00	30,123.52	501,618.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,175,126.00	3,408,014.00	10,239.64	3,408,014.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	115,000.00	115,000.00	103,500.00	115,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	319,770.00	371,821.00	17,990.94	371,821.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,333,429.00	70,111,925.00	1,161,680.70	70,111,925.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,437,194.00	87,132,325.00	5,286,204.80	87,132,325.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	327,187.00	327,187.00	0.00	327,187.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	27,000.00	0.00	15.03	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,663,463.00	3,663,463.00	100,441.82	3,663,463.00	0.00	0.0%
Interest		8660	3,446,139.00	7,139,868.00	4,489,360.15	7,139,868.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,617,546.00	3,380,705.00	1,607,079.01	3,380,705.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	43,081,968.00	55,904,904.00	9,507,279.42	55,904,904.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	(320.85)	0.00	0.00	0.0%
Tuition		8710	15,882,379.00	15,836,959.00	3,513,296.00	15,836,959.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	35,250,199.00	38,208,485.00	9,375,156.00	38,208,485.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,295,881.00	124,461,571.00	28,592,306.58	124,461,571.00	0.00	0.0%
TOTAL, REVENUES			198,433,836.00	273,789,861.00	45,265,212.53	273,789,861.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	20,445,987.00	21,840,426.00	6,419,675.44	21,840,426.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,971,933.00	2,144,084.00	748,677.33	2,144,084.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,279,541.00	13,265,313.00	3,943,834.34	13,265,313.00	0.00	0.0%
Other Certificated Salaries		1900	151,632.00	10,625.00	7,125.00	10,625.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,849,093.00	37,260,448.00	11,119,312.11	37,260,448.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,614,478.00	10,773,009.00	3,302,703.74	10,773,009.00	0.00	0.0%
Classified Support Salaries		2200	3,431,147.00	3,510,476.00	852,673.97	3,510,476.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,006,710.00	18,195,486.00	6,048,669.12	18,195,486.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,618,346.00	17,452,066.00	5,722,810.58	17,452,066.00	0.00	0.0%
Other Classified Salaries		2900	11,146,208.00	12,087,094.00	3,412,238.61	12,087,094.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			55,816,889.00	62,018,131.00	19,339,096.02	62,018,131.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,238,218.00	8,683,183.00	1,603,284.43	8,683,183.00	0.00	0.0%
PERS		3201-3202	13,878,399.00	14,731,468.00	4,121,102.63	14,731,468.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,571,492.00	5,090,519.00	1,595,171.17	5,090,519.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,584,932.00	11,939,022.00	3,265,987.40	11,939,022.00	0.00	0.0%
Unemployment Insurance		3501-3502	54,434.00	61,363.00	19,261.82	61,363.00	0.00	0.0%
Workers' Compensation		3601-3602	1,540,551.00	1,725,781.00	531,520.38	1,725,781.00	0.00	0.0%
OPEB, Allocated		3701-3702	895,939.00	991,925.00	305,782.63	991,925.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,037,505.00	1,107,802.00	294,619.30	1,107,802.00	0.00	0.0%
Other Employee Benefits		3901-3902	399.00	12,156.00	3,567.08	12,156.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,801,869.00	44,343,219.00	11,740,296.84	44,343,219.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	33,899.00	33,899.00	0.00	33,899.00	0.00	0.0%
Books and Other Reference Materials		4200	136,770.00	148,849.00	21,670.23	148,849.00	0.00	0.0%
Materials and Supplies		4300	4,713,846.00	5,542,607.00	965,425.82	5,542,607.00	0.00	0.0%
Noncapitalized Equipment		4400	900,220.00	1,164,103.00	178,503.41	1,164,103.00	0.00	0.0%
Food		4700	31,400.00	35,400.00	4,887.47	35,400.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,816,135.00	6,924,858.00	1,170,486.93	6,924,858.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,085,862.00	52,869,027.00	2,392,326.02	52,869,027.00	0.00	0.0%
Travel and Conferences		5200	1,657,398.00	2,018,008.00	520,621.29	2,018,008.00	0.00	0.0%
Dues and Memberships		5300	267,237.00	285,244.00	167,080.66	285,244.00	0.00	0.0%
Insurance		5400-5450	529,786.00	540,731.00	573,976.48	540,731.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,809,704.00	1,834,160.00	439,694.02	1,834,160.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,549,133.00	7,344,679.00	1,162,743.64	7,344,679.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,150.00	6,150.00	(3,279.99)	6,150.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,719,175.00	48,242,398.00	4,436,807.69	48,242,398.00	0.00	0.0%
Communications		5900	1,552,205.00	1,558,112.00	173,192.58	1,558,112.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,176,650.00	114,698,509.00	9,863,162.39	114,698,509.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,688,432.00	6,802,722.00	1,030,776.80	6,802,722.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,237,826.00	4,729,998.00	510,103.40	4,729,998.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	372,906.00	493,831.00	220,302.44	493,831.00	0.00	0.0%
Equipment Replacement		6500	115,000.00	108,800.00	(13.50)	108,800.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,414,164.00	12,135,351.00	1,761,169.14	12,135,351.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,903.00	3,903.00	0.00	3,903.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	79,545.00	89,123.00	43,253.23	89,123.00	0.00	0.0%
Other Debt Service - Principal		7439	651,378.00	717,890.00	277,328.25	717,890.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			734,826.00	810,916.00	320,581.48	810,916.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,020,602.00)	(2,202,625.00)	(250,724.30)	(2,202,625.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,020,602.00)	(2,202,625.00)	(250,724.30)	(2,202,625.00)	0.00	0.0%
TOTAL, EXPENDITURES			202,589,024.00	275,988,807.00	55,063,380.61	275,988,807.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	19,829.00	19,829.00	0.00	19,829.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	155,300.00	205,300.00	0.00	205,300.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			175,129.00	225,129.00	0.00	225,129.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(175,129.00)	(225,129.00)	0.00	(225,129.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	40,028,221.00	41,124,566.00	8,994,367.00	41,124,566.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,376,371.00	2,787,545.00	1,369,090.61	2,787,545.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,125,997.00	2,229,981.00	304,239.60	2,229,981.00	0.00	0.0%
4) Other Local Revenue		8600-8799	316,348.00	1,962,158.00	565,377.35	1,962,158.00	0.00	0.0%
5) TOTAL, REVENUES			43,846,937.00	48,104,250.00	11,233,074.56	48,104,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,192,877.00	14,477,467.00	4,238,190.41	14,477,467.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,079,226.00	5,281,850.00	1,593,157.03	5,281,850.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,296,867.00	9,324,198.00	2,234,948.12	9,324,198.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,589,732.00	3,002,133.00	736,887.19	3,002,133.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,350,512.00	12,050,169.00	1,465,619.14	12,050,169.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,632,467.00	3,207,673.00	117,289.79	3,207,673.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	251,047.00	617,320.00	446,153.45	617,320.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	164,695.00	268,408.00	648.42	268,408.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,557,423.00	48,229,218.00	10,832,893.55	48,229,218.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,289,514.00	(124,968.00)	400,181.01	(124,968.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	155,300.00	205,300.00	0.00	205,300.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			155,300.00	205,300.00	0.00	205,300.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,444,814.00	80,332.00	400,181.01	80,332.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,729,353.00	16,015,920.00		16,015,920.26	.26	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,729,353.00	16,015,920.00		16,015,920.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,729,353.00	16,015,920.00		16,015,920.26		
2) Ending Balance, June 30 (E + F1e)			20,174,167.00	16,096,252.00		16,096,252.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,704,369.00	6,035,033.00		6,035,034.13		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,469,798.00	10,061,219.00		10,061,218.13		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	23,933,653.00	24,914,757.00	6,694,796.00	24,914,757.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	8,049,388.00	8,049,388.00	2,293,688.00	8,049,388.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	2,285,506.00	2,770,310.00	0.00	2,770,310.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	5,759,674.00	5,390,111.00	5,883.00	5,390,111.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			40,028,221.00	41,124,566.00	8,994,367.00	41,124,566.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	408,116.00	343,738.00	0.00	343,738.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	3,299.00	178,351.00	0.00	178,351.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	964,956.00	2,265,456.00	1,369,090.61	2,265,456.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,376,371.00	2,787,545.00	1,369,090.61	2,787,545.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	101,885.00	129,382.00	0.00	129,382.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	686,782.00	786,083.00	39,695.81	786,083.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	172,488.00	170,854.00	153,605.40	170,854.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,164,842.00	1,143,662.00	110,938.39	1,143,662.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,125,997.00	2,229,981.00	304,239.60	2,229,981.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	280,840.00	804,835.00	525,976.35	804,835.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	35,508.00	1,157,323.00	39,401.00	1,157,323.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			316,348.00	1,962,158.00	565,377.35	1,962,158.00	0.00	0.0%
TOTAL, REVENUES			43,846,937.00	48,104,250.00	11,233,074.56	48,104,250.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,616,866.00	12,837,310.00	3,768,353.77	12,837,310.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	375,775.00	301,507.00	52,189.63	301,507.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,200,236.00	1,338,650.00	417,647.01	1,338,650.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,192,877.00	14,477,467.00	4,238,190.41	14,477,467.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	264,989.00	357,116.00	100,685.25	357,116.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	749,683.00	871,055.00	284,939.88	871,055.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,838,953.00	2,253,158.00	774,356.20	2,253,158.00	0.00	0.0%
Other Classified Salaries		2900	1,225,601.00	1,800,521.00	433,175.70	1,800,521.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,079,226.00	5,281,850.00	1,593,157.03	5,281,850.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,445,440.00	3,584,592.00	705,291.09	3,584,592.00	0.00	0.0%
PERS		3201-3202	1,218,614.00	1,485,411.00	373,679.22	1,485,411.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	516,569.00	624,052.00	187,212.89	624,052.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,397,201.00	2,824,256.00	740,864.15	2,824,256.00	0.00	0.0%
Unemployment Insurance		3501-3502	8,676.00	9,768.00	2,918.59	9,768.00	0.00	0.0%
Workers' Compensation		3601-3602	297,049.00	341,906.00	101,727.89	341,906.00	0.00	0.0%
OPEB, Allocated		3701-3702	172,286.00	194,359.00	58,313.76	194,359.00	0.00	0.0%
OPEB, Active Employees		3751-3752	241,032.00	259,854.00	64,940.53	259,854.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,296,867.00	9,324,198.00	2,234,948.12	9,324,198.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	200,381.00	178,331.00	41,585.93	178,331.00	0.00	0.0%
Materials and Supplies		4300	1,172,513.00	2,506,196.00	542,914.34	2,506,196.00	0.00	0.0%
Noncapitalized Equipment		4400	216,838.00	317,606.00	152,386.92	317,606.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,589,732.00	3,002,133.00	736,887.19	3,002,133.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	100,000.00	116,910.00	(7,150.47)	116,910.00	0.00	0.0%
Travel and Conferences		5200	187,168.00	309,458.00	67,527.88	309,458.00	0.00	0.0%
Dues and Memberships		5300	17,071.00	27,362.00	5,749.68	27,362.00	0.00	0.0%
Insurance		5400-5450	141,177.00	119,491.00	0.00	119,491.00	0.00	0.0%
Operations and Housekeeping Services		5500	894,712.00	904,603.00	286,434.14	904,603.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,651,285.00	3,658,733.00	428,953.49	3,658,733.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	(6,150.00)	(6,150.00)	3,279.99	(6,150.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	7,192,418.00	6,783,251.00	657,433.84	6,783,251.00	0.00	0.0%
Communications		5900	172,831.00	136,511.00	23,390.59	136,511.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,350,512.00	12,050,169.00	1,465,619.14	12,050,169.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,500,000.00	2,917,443.00	22,750.00	2,917,443.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	132,467.00	290,230.00	94,539.79	290,230.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,632,467.00	3,207,673.00	117,289.79	3,207,673.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	22,573.00	29,890.00	14,679.36	29,890.00	0.00	0.0%
Other Debt Service - Principal		7439	228,474.00	587,430.00	431,474.09	587,430.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			251,047.00	617,320.00	446,153.45	617,320.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	164,695.00	268,408.00	648.42	268,408.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			164,695.00	268,408.00	648.42	268,408.00	0.00	0.0%
TOTAL, EXPENDITURES			42,557,423.00	48,229,218.00	10,832,893.55	48,229,218.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	155,300.00	205,300.00	0.00	205,300.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			155,300.00	205,300.00	0.00	205,300.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			155,300.00	205,300.00	0.00	205,300.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,632,178.00	14,417,922.00	0.00	14,417,922.00	0.00	0.0%
3) Other State Revenue		8300-8599	57,127,955.00	57,558,776.00	15,286,002.00	57,558,776.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			74,760,133.00	71,976,698.00	15,286,002.00	71,976,698.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	74,760,133.00	71,976,698.00	15,286,002.00	71,976,698.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			74,760,133.00	71,976,698.00	15,286,002.00	71,976,698.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	17,632,178.00	14,417,922.00	0.00	14,417,922.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,632,178.00	14,417,922.00	0.00	14,417,922.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	57,127,955.00	57,558,776.00	15,286,002.00	57,558,776.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			57,127,955.00	57,558,776.00	15,286,002.00	57,558,776.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			74,760,133.00	71,976,698.00	15,286,002.00	71,976,698.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	15,797,437.00	12,583,181.00	0.00	12,583,181.00	0.00	0.0%
To County Offices		7212	1,834,741.00	1,834,741.00	0.00	1,834,741.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	23,218,657.00	20,524,469.00	6,272,350.00	20,524,469.00	0.00	0.0%
To County Offices	6500	7222	33,909,298.00	37,034,307.00	9,013,652.00	37,034,307.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			74,760,133.00	71,976,698.00	15,286,002.00	71,976,698.00	0.00	0.0%
TOTAL, EXPENDITURES			74,760,133.00	71,976,698.00	15,286,002.00	71,976,698.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	123,643.00	126,518.00	11,365.00	126,518.00	0.00	0.0%
4) Other Local Revenue		8600-8799	431,124.00	431,124.00	(3,327.86)	431,124.00	0.00	0.0%
5) TOTAL, REVENUES			554,767.00	557,642.00	8,037.14	557,642.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	218,354.00	218,354.00	65,947.18	218,354.00	0.00	0.0%
2) Classified Salaries		2000-2999	55,029.00	55,029.00	20,978.41	55,029.00	0.00	0.0%
3) Employee Benefits		3000-3999	144,448.00	144,448.00	35,621.46	144,448.00	0.00	0.0%
4) Books and Supplies		4000-4999	37,464.00	42,202.00	11,110.56	42,202.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,068.00	38,068.00	26,869.05	38,068.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	5,067.55	15,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,632.00	1,632.00	394.62	1,632.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	42,772.00	42,909.00	0.00	42,909.00	0.00	0.0%
9) TOTAL, EXPENDITURES			554,767.00	557,642.00	165,988.83	557,642.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(157,951.69)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(157,951.69)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,887.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,887.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,887.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			2,887.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,887.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	37,953.00	37,953.00	0.00	37,953.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	68,108.00	70,983.00	11,365.00	70,983.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,582.00	17,582.00	0.00	17,582.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			123,643.00	126,518.00	11,365.00	126,518.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(4,233.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	431,124.00	431,124.00	905.14	431,124.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			431,124.00	431,124.00	(3,327.86)	431,124.00	0.00	0.0%
TOTAL, REVENUES			554,767.00	557,642.00	8,037.14	557,642.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	187,275.00	187,275.00	54,495.46	187,275.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	31,079.00	31,079.00	11,451.72	31,079.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			218,354.00	218,354.00	65,947.18	218,354.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	18,704.00	18,704.00	7,012.72	18,704.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,325.00	36,325.00	13,965.69	36,325.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			55,029.00	55,029.00	20,978.41	55,029.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	59,288.00	59,288.00	11,646.78	59,288.00	0.00	0.0%
PERS		3201-3202	14,681.00	14,681.00	4,767.21	14,681.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,264.00	7,264.00	2,530.44	7,264.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	50,572.00	50,572.00	13,100.30	50,572.00	0.00	0.0%
Unemployment Insurance		3501-3502	138.00	138.00	43.46	138.00	0.00	0.0%
Workers' Compensation		3601-3602	4,706.00	4,706.00	1,516.46	4,706.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,734.00	2,734.00	869.16	2,734.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,065.00	5,065.00	1,147.65	5,065.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			144,448.00	144,448.00	35,621.46	144,448.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,813.00	974.70	1,813.00	0.00	0.0%
Materials and Supplies		4300	25,940.00	26,017.00	5,844.74	26,017.00	0.00	0.0%
Noncapitalized Equipment		4400	11,524.00	14,372.00	4,291.12	14,372.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,464.00	42,202.00	11,110.56	42,202.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,413.00	4,141.00	1,086.25	4,141.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	501.00	550.00	0.00	550.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,198.00	9,170.00	6,448.67	9,170.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,262.00	21,513.00	19,294.27	21,513.00	0.00	0.0%
Communications		5900	2,694.00	2,694.00	39.86	2,694.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,068.00	38,068.00	26,869.05	38,068.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,000.00	9,932.00	0.00	9,932.00	0.00	0.0%
Equipment		6400	0.00	5,068.00	5,067.55	5,068.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			15,000.00	15,000.00	5,067.55	15,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	140.00	140.00	40.84	140.00	0.00	0.0%
Other Debt Service - Principal		7439	1,492.00	1,492.00	353.78	1,492.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,632.00	1,632.00	394.62	1,632.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	42,772.00	42,909.00	0.00	42,909.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,772.00	42,909.00	0.00	42,909.00	0.00	0.0%
TOTAL, EXPENDITURES			554,767.00	557,642.00	165,988.83	557,642.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

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

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,535,306.00	51,171,756.00	7,645,608.37	51,171,756.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,237,223.00	23,069,686.00	8,937,610.14	23,069,686.00	0.00	0.0%
4) Other Local Revenue		8600-8799	669,081.00	858,167.00	244,132.81	858,167.00	0.00	0.0%
5) TOTAL, REVENUES			70,441,610.00	75,099,609.00	16,827,351.32	75,099,609.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,274,266.00	2,392,386.00	861,006.07	2,392,386.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,451,200.00	3,638,717.00	1,352,220.39	3,638,717.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,961,021.00	3,032,864.00	970,260.48	3,032,864.00	0.00	0.0%
4) Books and Supplies		4000-4999	293,750.00	336,730.00	49,040.48	336,730.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,960,524.00	62,088,909.00	8,578,825.63	62,088,909.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,913,622.00	2,057,123.00	89,593.00	2,057,123.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	195,544.00	196,003.00	80,506.38	196,003.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,813,135.00	1,891,308.00	250,075.88	1,891,308.00	0.00	0.0%
9) TOTAL, EXPENDITURES			70,863,062.00	75,634,040.00	12,231,528.31	75,634,040.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(421,452.00)	(534,431.00)	4,595,823.01	(534,431.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,829.00	19,829.00	0.00	19,829.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,829.00	19,829.00	0.00	19,829.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(401,623.00)	(514,602.00)	4,595,823.01	(514,602.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,118,178.00	4,478,124.00		4,478,123.53	(.47)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,118,178.00	4,478,124.00		4,478,123.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,118,178.00	4,478,124.00		4,478,123.53		
2) Ending Balance, June 30 (E + F1e)			3,716,555.00	3,963,522.00		3,963,521.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,671,252.00	3,917,130.00		3,917,129.91		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	45,303.00	46,392.00		46,391.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,535,306.00	51,171,756.00	7,645,608.37	51,171,756.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,535,306.00	51,171,756.00	7,645,608.37	51,171,756.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	16,366,524.00	16,366,524.00	6,773,049.62	16,366,524.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,870,699.00	6,703,162.00	2,164,560.52	6,703,162.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,237,223.00	23,069,686.00	8,937,610.14	23,069,686.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	201,585.00	390,083.00	236,986.75	390,083.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	467,496.00	468,084.00	7,146.06	468,084.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			669,081.00	858,167.00	244,132.81	858,167.00	0.00	0.0%
TOTAL, REVENUES			70,441,610.00	75,099,609.00	16,827,351.32	75,099,609.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,274,266.00	2,392,386.00	861,006.07	2,392,386.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,274,266.00	2,392,386.00	861,006.07	2,392,386.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	2,226,284.00	2,326,479.00	842,776.02	2,326,479.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	543,010.00	579,854.00	231,232.26	579,854.00	0.00	0.0%
Other Classified Salaries		2900	681,906.00	732,384.00	278,212.11	732,384.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,451,200.00	3,638,717.00	1,352,220.39	3,638,717.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	563,200.00	583,720.00	135,617.70	583,720.00	0.00	0.0%
PERS		3201-3202	980,051.00	989,259.00	333,823.36	989,259.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	298,248.00	316,067.00	116,636.75	316,067.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	873,183.00	889,864.00	294,317.02	889,864.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,878.00	3,081.00	1,113.17	3,081.00	0.00	0.0%
Workers' Compensation		3601-3602	98,571.00	105,314.00	38,609.73	105,314.00	0.00	0.0%
OPEB, Allocated		3701-3702	57,253.00	60,573.00	22,252.28	60,573.00	0.00	0.0%
OPEB, Active Employees		3751-3752	87,637.00	84,986.00	27,890.47	84,986.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,961,021.00	3,032,864.00	970,260.48	3,032,864.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	48,269.00	54,607.00	14,915.14	54,607.00	0.00	0.0%
Materials and Supplies		4300	226,798.00	256,702.00	27,363.07	256,702.00	0.00	0.0%
Noncapitalized Equipment		4400	18,683.00	25,421.00	6,762.27	25,421.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			293,750.00	336,730.00	49,040.48	336,730.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	46,150,032.00	48,829,366.00	8,058,447.40	48,829,366.00	0.00	0.0%
Travel and Conferences		5200	83,572.00	107,097.00	19,832.12	107,097.00	0.00	0.0%
Dues and Memberships		5300	8,844.00	15,535.00	10,333.96	15,535.00	0.00	0.0%
Insurance		5400-5450	41,245.00	41,125.00	0.00	41,125.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,073.00	47,799.00	11,325.75	47,799.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,674.00	110,747.00	22,034.01	110,747.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,495,284.00	12,891,128.00	449,345.41	12,891,128.00	0.00	0.0%
Communications		5900	42,800.00	46,112.00	7,506.98	46,112.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,960,524.00	62,088,909.00	8,578,825.63	62,088,909.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,913,622.00	2,057,123.00	89,593.00	2,057,123.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			1,913,622.00	2,057,123.00	89,593.00	2,057,123.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	30,877.00	31,036.00	11,690.84	31,036.00	0.00	0.0%
Other Debt Service - Principal		7439	164,667.00	164,967.00	68,815.54	164,967.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			195,544.00	196,003.00	80,506.38	196,003.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,813,135.00	1,891,308.00	250,075.88	1,891,308.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,813,135.00	1,891,308.00	250,075.88	1,891,308.00	0.00	0.0%
TOTAL, EXPENDITURES			70,863,062.00	75,634,040.00	12,231,528.31	75,634,040.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	19,829.00	19,829.00	0.00	19,829.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,829.00	19,829.00	0.00	19,829.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			19,829.00	19,829.00	0.00	19,829.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,889.00	92,935.00	59,436.16	92,935.00	0.00	0.0%
5) TOTAL, REVENUES			1,889.00	92,935.00	59,436.16	92,935.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	286,889.00	2,165,869.00	218.75	2,165,869.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			286,889.00	2,165,869.00	218.75	2,165,869.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(285,000.00)	(2,072,934.00)	59,217.41	(2,072,934.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(285,000.00)	(2,072,934.00)	59,217.41	(2,072,934.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	285,000.00	2,116,610.00		2,116,609.76	(.24)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			285,000.00	2,116,610.00		2,116,609.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			285,000.00	2,116,610.00		2,116,609.76		
2) Ending Balance, June 30 (E + F1e)			0.00	43,676.00		43,675.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	43,676.00		43,675.76		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,889.00	92,935.00	59,436.16	92,935.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,889.00	92,935.00	59,436.16	92,935.00	0.00	0.0%
TOTAL, REVENUES			1,889.00	92,935.00	59,436.16	92,935.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	286,889.00	2,165,869.00	218.75	2,165,869.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			286,889.00	2,165,869.00	218.75	2,165,869.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			286,889.00	2,165,869.00	218.75	2,165,869.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500,705.00	2,833,167.00	852,228.46	2,833,167.00	0.00	0.0%
5) TOTAL, REVENUES			2,500,705.00	2,833,167.00	852,228.46	2,833,167.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	824,165.00	859,690.00	284,897.34	859,690.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			824,165.00	859,690.00	284,897.34	859,690.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			1,676,540.00	1,973,477.00	567,331.12	1,973,477.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,676,540.00	1,973,477.00	567,331.12	1,973,477.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,553,351.00	3,121,525.00		3,121,524.85	(.15)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			3,553,351.00	3,121,525.00		3,121,524.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,553,351.00	3,121,525.00		3,121,524.85		
2) Ending Net Position, June 30 (E + F1e)			5,229,891.00	5,095,002.00		5,095,001.85		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	5,164,944.00	5,030,055.00		5,030,054.55		
c) Unrestricted Net Position		9790	64,947.00	64,947.00		64,947.30		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,146.00	122,512.00	77,467.77	122,512.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,450,559.00	2,710,655.00	774,760.69	2,710,655.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500,705.00	2,833,167.00	852,228.46	2,833,167.00	0.00	0.0%
TOTAL, REVENUES			2,500,705.00	2,833,167.00	852,228.46	2,833,167.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	824,165.00	859,690.00	284,897.34	859,690.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			824,165.00	859,690.00	284,897.34	859,690.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			824,165.00	859,690.00	284,897.34	859,690.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	5,030,054.55
Total, Restricted Net Position		5,030,054.55

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.00	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	13,606,334.00	13,818,310.00		13,818,310.46	.46	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			13,606,334.00	13,818,310.00		13,818,310.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,606,334.00	13,818,310.00		13,818,310.46		
2) Ending Net Position, June 30 (E + F1e)			13,606,334.00	13,818,310.00		13,818,310.46		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	13,606,334.00	13,818,310.00		13,818,310.46		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	13,818,310.46
Total, Restricted Net Position		13,818,310.46

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	60.00	64.00	56.41	64.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	835.00	848.00	846.89	848.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	895.00	912.00	903.30	912.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	185.00	185.00	185.00	185.00	0.00	0.0%
b. Special Education-Special Day Class	661.91	684.48	684.48	684.48	0.00	0.0%
c. Special Education-NPS/LCI	3.52	3.68	3.68	3.68	0.00	0.0%
d. Special Education Extended Year	54.79	54.79	54.79	54.79	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	905.22	927.95	927.95	927.95	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,800.22	1,839.95	1,831.25	1,839.95	0.00	0.0%
4. Adults in Correctional Facilities	20.00	37.00	37.00	37.00	0.00	0.0%
5. County Operations Grant ADA	135,739.33	139,822.14	139,822.14	139,822.14	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	198.00	240.00	234.63	240.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	198.00	240.00	234.63	240.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	2,576.46	2,629.94	2,324.97	2,629.94	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	2,576.46	2,629.94	2,324.97	2,629.94	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,774.46	2,869.94	2,559.60	2,869.94	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,774.46	2,869.94	2,559.60	2,869.94	0.00	0.0%

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

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

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

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

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

Signed: _____ Date: 12/20/2023
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: 12/20/2023 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 ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			**Met**	**Not Met**
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		139,822.14	0.00%	139,822.14	0.00%	139,822.14
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	42,690,166.00	.82%	43,041,124.00	.76%	43,368,557.00
2. Federal Revenues	8100-8299	205,256.00	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,831,274.00	0.00%	10,831,274.00	0.00%	10,831,274.00
4. Other Local Revenues	8600-8799	32,014,854.00	(8.46%)	29,307,227.00	0.00%	29,307,227.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,659,308.00)	21.93%	(6,900,151.00)	(1.13%)	(6,822,046.00)
6. Total (Sum lines A1 thru A5c)		80,082,242.00	(4.75%)	76,279,474.00	.53%	76,685,012.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,889,167.00		11,057,609.00
b. Step & Column Adjustment				217,783.00		221,152.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(49,341.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,889,167.00	1.55%	11,057,609.00	2.00%	11,278,761.00
2. Classified Salaries						
a. Base Salaries				22,999,965.00		22,723,112.00
b. Step & Column Adjustment				459,999.00		454,462.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(736,852.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,999,965.00	(1.20%)	22,723,112.00	2.00%	23,177,574.00
3. Employee Benefits	3000-3999	15,159,507.00	.96%	15,305,591.00	2.30%	15,658,219.00
4. Books and Supplies	4000-4999	2,998,768.00	10.00%	3,298,645.00	10.00%	3,628,510.00
5. Services and Other Operating Expenditures	5000-5999	22,996,762.00	5.18%	24,187,275.00	5.18%	25,440,567.00
6. Capital Outlay	6000-6999	11,297,916.00	56.00%	17,624,749.00	(30.00%)	12,337,324.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	571,411.00	(33.25%)	381,424.00	(18.66%)	310,238.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,408,839.00)	10.91%	(15,980,651.00)	3.41%	(16,525,603.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,829.00	0.00%	19,829.00	0.00%	19,829.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,524,486.00	8.40%	78,617,583.00	(4.19%)	75,325,419.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		7,557,756.00		(2,338,109.00)		1,359,593.00
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		135,560,107.47		143,117,863.47		140,779,754.47
2. Ending Fund Balance (Sum lines C and D1)		143,117,863.47		140,779,754.47		142,139,347.47
3. Components of Ending Fund Balance (Form 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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	107,920,987.24		97,920,987.24		97,920,987.24
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,524,279.94		5,378,176.00		5,078,256.00
2. Unassigned/Unappropriated	9790	29,642,596.29		37,450,591.23		39,110,104.23
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		143,117,863.47		140,779,754.47		142,139,347.47
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,524,279.94		5,378,176.00		5,078,256.00
c. Unassigned/Unappropriated	9790	29,642,596.29		37,450,591.23		39,110,104.23
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		35,166,876.23		42,828,767.23		44,188,360.23

F. ASSUMPTIONS

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

2024-25 B1d. Backed out prior year one-time off-schedule payment and staff distribution changes from restricted resources. 2024-25 B2d. Backed out prior year one-time off-schedule payment and staff distribution changes from restricted resources.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,154,801.00	0.00%	5,154,801.00	0.00%	5,154,801.00
2. Federal Revenues	8100-8299	14,145,742.00	(13.40%)	12,250,215.00	0.00%	12,249,618.00
3. Other State Revenues	8300-8599	76,301,051.00	(17.27%)	63,125,196.00	(20.11%)	50,431,928.00
4. Other Local Revenues	8600-8799	92,446,717.00	0.00%	92,446,717.00	0.00%	92,446,717.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	5,659,308.00	21.93%	6,900,151.00	(1.13%)	6,822,046.00
6. Total (Sum lines A1 thru A5c)		193,707,619.00	(7.14%)	179,877,080.00	(7.10%)	167,105,110.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,371,281.00		25,410,962.00
b. Step & Column Adjustment				527,426.00		508,219.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,487,745.00)		(70,169.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,371,281.00	(3.64%)	25,410,962.00	1.72%	25,849,012.00
2. Classified Salaries						
a. Base Salaries				39,018,166.00		37,639,533.00
b. Step & Column Adjustment				780,363.00		752,791.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,158,996.00)		(182,867.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,018,166.00	(3.53%)	37,639,533.00	1.51%	38,209,457.00
3. Employee Benefits	3000-3999	29,183,712.00	(1.37%)	28,784,488.00	1.84%	29,313,934.00
4. Books and Supplies	4000-4999	3,926,090.00	(8.71%)	3,584,000.00	0.00%	3,584,000.00
5. Services and Other Operating Expenditures	5000-5999	91,701,747.00	(13.08%)	79,705,757.00	(15.44%)	67,402,416.00
6. Capital Outlay	6000-6999	837,435.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	239,505.00	(86.58%)	32,132.00	(64.71%)	11,338.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,206,214.00	22.31%	14,929,020.00	(6.14%)	14,011,908.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	205,300.00	0.00%	205,300.00	0.00%	205,300.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		203,689,450.00	(6.58%)	190,291,192.00	(6.15%)	178,587,365.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,981,831.00)		(10,414,112.00)		(11,482,255.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		50,535,338.96		40,553,507.96		30,139,395.96
2. Ending Fund Balance (Sum lines C and D1)		40,553,507.96		30,139,395.96		18,657,140.96
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	40,553,507.96		30,139,395.96		18,657,140.96
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,553,507.96		30,139,395.96		18,657,140.96
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

2024-25 B1d. Backed out prior year one-time off-schedule payment. Adjustments for one-time state & federal dollars (ESSER III, ESSER III Learning Loss, ELO, Educator Effectiveness) and staff distribution changes to unrestricted resources. 2024-25 B2b. Backed out prior year one-time off-schedule payment. Adjustments for one-time state & federal dollars (ESSER III, ESSER III Learning Loss, Educator Effectiveness and ELO) and staff distribution changes to unrestricted resources. 2025-26 B1d. Adjustments for one-time federal and state dollars (Educator Effectiveness and Math, Science and Computer Science Professional Learning). 2025-26 B2d. Adjustments for one-time federal and state dollars (Educator Effectiveness and Math, Science and Computer Science Professional Learning).

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		139,822.14	0.00%	139,822.14	0.00%	139,822.14
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	47,844,967.00	.73%	48,195,925.00	.68%	48,523,358.00
2. Federal Revenues	8100-8299	14,350,998.00	(14.64%)	12,250,215.00	0.00%	12,249,618.00
3. Other State Revenues	8300-8599	87,132,325.00	(15.12%)	73,956,470.00	(17.16%)	61,263,202.00
4. Other Local Revenues	8600-8799	124,461,571.00	(2.18%)	121,753,944.00	0.00%	121,753,944.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		273,789,861.00	(6.44%)	256,156,554.00	(4.83%)	243,790,122.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,260,448.00		36,468,571.00
b. Step & Column Adjustment				745,209.00		729,371.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,537,086.00)		(70,169.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,260,448.00	(2.13%)	36,468,571.00	1.81%	37,127,773.00
2. Classified Salaries						
a. Base Salaries				62,018,131.00		60,362,645.00
b. Step & Column Adjustment				1,240,362.00		1,207,253.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,895,848.00)		(182,867.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,018,131.00	(2.67%)	60,362,645.00	1.70%	61,387,031.00
3. Employee Benefits	3000-3999	44,343,219.00	(.57%)	44,090,079.00	2.00%	44,972,153.00
4. Books and Supplies	4000-4999	6,924,858.00	(.61%)	6,882,645.00	4.79%	7,212,510.00
5. Services and Other Operating Expenditures	5000-5999	114,698,509.00	(9.42%)	103,893,032.00	(10.64%)	92,842,983.00
6. Capital Outlay	6000-6999	12,135,351.00	45.23%	17,624,749.00	(30.00%)	12,337,324.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	810,916.00	(49.00%)	413,556.00	(22.24%)	321,576.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,202,625.00)	(52.26%)	(1,051,631.00)	139.03%	(2,513,695.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	225,129.00	0.00%	225,129.00	0.00%	225,129.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		276,213,936.00	(2.64%)	268,908,775.00	(5.58%)	253,912,784.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,424,075.00)		(12,752,221.00)		(10,122,662.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		186,095,446.43		183,671,371.43		170,919,150.43
2. Ending Fund Balance (Sum lines C and D1)		183,671,371.43		170,919,150.43		160,796,488.43
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740	40,553,507.96		30,139,395.96		18,657,140.96
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	107,920,987.24		97,920,987.24		97,920,987.24
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,524,279.94		5,378,176.00		5,078,256.00
2. Unassigned/Unappropriated	9790	29,642,596.29		37,450,591.23		39,110,104.23
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		183,671,371.43		170,919,150.43		160,796,488.43
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,524,279.94		5,378,176.00		5,078,256.00
c. Unassigned/Unappropriated	9790	29,642,596.29		37,450,591.23		39,110,104.23
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		35,166,876.23		42,828,767.23		44,188,360.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.73%		15.93%		17.40%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Joaquin County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		71,976,698.00		71,976,698.00		71,976,698.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		276,213,936.00		268,908,775.00		253,912,784.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		276,213,936.00		268,908,775.00		253,912,784.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		276,213,936.00		268,908,775.00		253,912,784.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,524,278.72		5,378,175.50		5,078,255.68
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 8 for calculation details)		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,524,278.72		5,378,175.50		5,078,255.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

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

1B. Comparison of County Office ADA to the Standard

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

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

Explanation: (required if NOT met)

Budget ADA based on projected enrollment.

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue
(Fund 01, Objects 8011, 8012, 8020-8089)

Fiscal Year	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2023-24)	49,270,145.00	50,615,277.00	2.7%	Not Met
1st Subsequent Year (2024-25)	50,848,492.00	50,966,235.00	.2%	Met
2nd Subsequent Year (2025-26)	52,176,301.00	51,293,660.00	-1.7%	Met

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

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

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

Explanation:
(required if NOT met)

Projected ADA changes.

3. CRITERION: Salaries and Benefits

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

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

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

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

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

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

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

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

Explanation:
(required if NOT met)

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

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2023-24)	13,716,122.00	14,350,998.00	4.6%	No
1st Subsequent Year (2024-25)	11,989,751.00	12,250,215.00	2.2%	No
2nd Subsequent Year (2025-26)	11,968,019.00	12,249,618.00	2.4%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	32,437,194.00	87,132,325.00	168.6%	Yes
1st Subsequent Year (2024-25)	32,041,825.00	73,956,470.00	130.8%	Yes
2nd Subsequent Year (2025-26)	32,041,825.00	61,263,202.00	91.2%	Yes
Explanation: (required if Yes)	New state grants including one $50million Math, Science, Computer Science Professional Learning Grant, and carryover adjustments.			
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	105,295,881.00	124,461,571.00	18.2%	Yes
1st Subsequent Year (2024-25)	105,295,881.00	121,753,944.00	15.6%	Yes
2nd Subsequent Year (2025-26)	105,295,881.00	121,753,944.00	15.6%	Yes
Explanation: (required if Yes)	Increase in local grants/contracts and carryover adjustments. 2024-25 Back out one-time prior year adjustments.			
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	5,816,135.00	6,924,858.00	19.1%	Yes
1st Subsequent Year (2024-25)	6,128,905.00	6,882,645.00	12.3%	Yes
2nd Subsequent Year (2025-26)	6,382,090.00	7,212,510.00	13.0%	Yes
Explanation: (required if Yes)	Increase in books and materials & supplies due to increased federal, state, and local revenues including carryover adjustments.			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	56,176,650.00	114,698,509.00	104.2%	Yes
1st Subsequent Year (2024-25)	57,983,469.00	103,893,032.00	79.2%	Yes
2nd Subsequent Year (2025-26)	58,613,171.00	92,842,983.00	58.4%	Yes
Explanation: (required if Yes)	Increase in other operating expenses due to increased federal, state, and local revenues including carryover adjustments and a new $50million state grant Math, Science, Computer Science Professional Learning Grant.			

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	12.7%	15.9%	17.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	4.2%	5.3%	5.8%

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

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

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

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

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

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	71,976,698.00	71,976,698.00	71,976,698.00

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

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

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

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2023-24)	183,671,371.43	Met
1st Subsequent Year (2024-25)	170,919,150.43	Met
2nd Subsequent Year (2025-26)	160,796,488.43	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	177,031,759.65	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 $80,000 (greater of)	0 to $7,072,999
4% or $354,000 (greater of)	$7,073,000 to $17,684,999
3% or $707,000 (greater of)	$17,685,000 to $79,581,000
2% or $2,387,000 (greater of)	$79,581,001 and over

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	276,213,936.00	268,908,775.00	253,912,784.00
County Office's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

8A. Calculating the County Office's Reserve Standard

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

		Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	276,213,936.00	268,908,775.00	253,912,784.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	276,213,936.00	268,908,775.00	253,912,784.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	5,524,278.72	5,378,175.50	5,078,255.68
6.	Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**5,524,278.72**	**5,378,175.50**	**5,078,255.68**

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,524,279.94	5,378,176.00	5,078,256.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	29,642,596.29	37,450,591.23	39,110,104.23
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	35,166,876.23	42,828,767.23	44,188,360.23
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	12.73%	15.93%	17.40%
	County Office's Reserve Standard (Section 8A, Line 7):	**5,524,278.72**	**5,378,175.50**	**5,078,255.68**
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Fund 11 Adults in Corrections

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

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

1d. **Capital Project Cost Overruns**

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

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

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

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

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

One-time transfer to Fund 09.

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

Project Information: (required if YES)

S6. Long-term Commitments

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				1,371,937
Other Long-term Commitments (do not include OPEB):				
Restricted Copier		01-8689	01-7438 & 7439	112,733
Unrestricted Copier		01-8689	01-7438 & 7439	227,957
QZAB#4	6	01-8660 & 8689	01-7438 & 7439	935,768
Property Lease			01-7438 & 7439	936,261
Software Subscriptions			01-7438 & 7439	1,006,176
TOTAL:				4,590,832

Type of Commitment (continued):	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,371,937	1,371,937	1,371,937	1,371,937
Other Long-term Commitments (continued):				
Restricted Copier	63,003	59,125	37,446	15,282
Unrestricted Copier	92,899	100,267	77,461	42,800
QZAB#4	167,015	167,968	168,927	169,891
Property Lease	726,620	808,530	571,388	289,162
Software Subscriptions	210,954	664,351	320,794	288,752
Total Annual Payments:	2,632,428	3,172,178	2,547,953	2,177,824
Has total annual payment increased over prior year (2022-23)		**Yes**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

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

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2023-24)	2,499,451.00	2,707,298.00
1st Subsequent Year (2024-25)	2,499,451.00	2,706,897.00
2nd Subsequent Year (2025-26)	2,499,451.00	2,706,897.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)	1,262,501.00	1,262,501.00
1st Subsequent Year (2024-25)	1,355,800.00	1,355,800.00
2nd Subsequent Year (2025-26)	1,409,438.00	1,409,438.00

d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)	83.00	69.00
1st Subsequent Year (2024-25)	83.00	69.00
2nd Subsequent Year (2025-26)	83.00	69.00

4. Comments:

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

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

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

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

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

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

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

4. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
6. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? 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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	475.0	505.6	505.6	505.6

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

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

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

4. Salary settlement:	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
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 Budget Adoption

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? 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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	271.6	287.8	287.8	287.8

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

2. Salary settlement:	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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?	Yes

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

Comments:
(optional)

A5. The LCFF COLA is projected at 8.22% for 2023-24. The 23-24 on-salary schedule settlement is 8% plus a $4,000 off-schedule one-time payment (prorated for less than full-time employment) and a $100/month H&W Cap increase. Special Ed Teachers including LSH's stipends increased $2,000/year. A8. Effective November 1, 2023, Terrell Martinez became our new Deputy Superintendent of Business Services.

End of County Office First Interim Criteria and Standards Review

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

San Joaquin County Office of Education **San Joaquin County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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**

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

San Joaquin County Office of Education **San Joaquin County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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	6762	8590	($38,711.00)

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

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

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

FUND	RESOURCE	VALUE
01	6762	($38,711.00)

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

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

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

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/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**

First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

San Joaquin County Office of Education **San Joaquin County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
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	($51,723.00)

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

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

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

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

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

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	6762	8590	($38,711.00)

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

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

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

FUND	RESOURCE	VALUE
01	6762	($38,711.00)

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

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

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

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/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 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**

First Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

San Joaquin County Office of Education **San Joaquin County**

Following is a chart of the various types of technical review checks and related requirements:

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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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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