



# EdenAreaROP

## 2023-2024 FIRST INTERIM REPORT

26316 Hesperian Blvd. Hayward, CA 94545 • (510) 293-2906 • [www.edenrop.org](http://www.edenrop.org)

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### **Board Meeting: Thursday, December 7, 2023**

#### **JOINT POWERS AGREEMENT BETWEEN**

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Castro Valley Unified School District  
Hayward Unified School District  
San Leandro Unified School District  
San Lorenzo Unified School District

#### **ADMINISTRATORS**

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Blaine Torpey, Superintendent  
Anthony Oum, Fiscal Services Administrator

#### **MISSION STATEMENT**

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The mission of the Eden Area ROP is to build a foundation for students that prepare them academically, technically, and professionally to meet challenging opportunities of the 21st Century with confidence and purpose.



# EdenAreaROP

## 2023-2024 FIRST INTERIM REPORT

The FY 2023-2024 First Interim Report, driven by California Education Code 42130, states that “The superintendent of each school district shall ... submit two reports to the governing board of the district during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31... Both reports shall be approved by the district governing board no later than 45 days after the close of the period being reported.” Furthermore, California Education Code 42131(a)(1) states that “the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year.” Therefore, information provided in this First Interim Report accounts for changes made between the Adopted Budget (July 1<sup>st</sup>) and the closure of the accounting period of October 31, 2023, using the most current information available.

### **Fund 010 – General Fund: Highlights of Changes**

Eden Area ROP's FY 2023-2024 projected revenues are \$17,756,230 and projected expenses are \$18,582,358, offset by \$826,128 in planned deficit spending using prior year surplus as presented in the 2022-2023 Unaudited Actuals Report (09/07/2023 Board – Action Item A) that showed a surplus of \$1,626,027. Because of the projected surplus during budget development, the Board approved the 2023-2024 Adopted Budget Report (06/09/2023 Board – Action Item A) with a planned deficit spending of \$618,541. Furthermore, the Board approved a 4.00% agencywide COLA (08/03/2023 Board – Action Item B), in which the planned deficit spending increased to \$770,617.

### **Major Changes to Revenue:**

- California Apprenticeship Initiative (CAI) grant (Resource 9046 with Option 100) from the California Community Colleges Chancellor's Office, Workforce and Economic Development Division, granted \$120,000.00 (08/03/2023 Board – Consent Item F).
- Strong Workforce Program – Pandemic: Efficiency and Access = CTE Equity (SWP-PEACE) grant (Resource 6388 with Option 069) had a carryforward from FY 2022-2023 into FY 2023-2024 of \$249,279.00 due to a grant expiration date in FY 2023-2024 (04/07/2022 Board – Consent Item F).
- City of Hayward grant for Urban Farming (Resource 9045 with Option 089) had a carryforward from FY 2022-2023 into FY 2023-2024 of \$10,345 due to a grant expiration date in FY 2023-2024 (06/09/2023 Board – Action Item H).

### Major Changes to Expenditure:

- Board approval of 4.00% agencywide COLA (08/03/2023 Board – Action Item B) appropriated \$206,076 of unrestricted budget from fund balance.
- CAI grant and carryforward of SWP-PEACE and Urban Farming grants appropriated expenditure budget to align with revenue.

Changes to revenues and expenditures are summarized as follows:

### From Adopted Budget to First Interim Report

|                     | Adopted Budget | First Interim Report | Difference  |
|---------------------|----------------|----------------------|-------------|
| <b>Revenue</b>      | \$17,374,384   | \$17,756,230         | \$381,846   |
| <b>Expenditures</b> | \$17,992,925   | \$18,582,358         | \$589,433   |
| <b>Difference</b>   | <\$618,541>    | <\$826,128>          | <\$207,587> |

### Fund 010 General Fund: Multi-Year Projection

The multi-year projection (MYP) shows planned deficit spending has increased for FY 2023-2024 since Adopted Budget due to the Board approving the 4.00% agencywide COLA (08/03/2023 Board – Action Item B). Although planned deficit spending has increased, the surplus at 2022-2023 Unaudited Actuals of \$1,626,027 was intended to be used for FY 2023-2024, and subsequent fiscal years, if necessary.

Built into these assumptions are step and column increase and its anticipated effect on employee benefits. Planning COLA for revenue is also built into subsequent fiscal years and has in the past, been driven by School Services of California's SSC School District and Charter School Financial Projection Dartboard – 2023-2024 Enacted State Budget. Per the aforementioned document, it states that the projected COLA for subsequent fiscal years are as follows:

| LCFF PLANNING FACTORS                |         |         |         |
|--------------------------------------|---------|---------|---------|
| Factor                               | 2024-25 | 2025-26 | 2026-27 |
| Department of Finance Statutory COLA | 3.94%   | 3.29%   | 3.19%   |
| Planning COLA                        | 3.94%   | 3.29%   | 3.19%   |

However, at a recent meeting at the CBO Symposium in Huntington Beach, the Legislative Analyst Office (LAO) projects that COLA for FY 2024-2025 is expected to be at 1.00%. This adjusted COLA is being used instead, and for subsequent fiscal years, for it is the latest available information. Nonetheless, as more knowns come into play, MYP are adjusted accordingly, and shall be reflected at Second Interim.

|                              | FY 2023-2024<br>@ First Interim | FY 2024-2025<br>Projection | FY 2025-2026<br>Projection |
|------------------------------|---------------------------------|----------------------------|----------------------------|
| <b>Revenue</b>               | \$17,756,230                    | \$15,378,111               | \$15,328,111               |
| <b>Expenditure</b>           | \$18,582,358                    | \$15,630,124               | \$15,697,513               |
| <b>Net Increase/Decrease</b> | <\$826,128>                     | <\$252,013>                | <\$369,402>                |

## **Considerations Moving Forward**

- Per the U.S. Bureau of Labor Statistics' Economic News Release Consumer Price Index Summary dated 11/14/2023, states that "The all items index rose 3.2 percent for the 12 months ending October." Although inflation is starting to ease, agencies must still deal with higher prices and budget accordingly for FY 2023-2024.
- We continue to assess the equipment and technological needs of each program and update accordingly.
- Growing concern on aging facilities and the need to find viable financing to provide a healthy classroom and workplace environment within our fiscal reach.
- The cost of a new student information system that enables us to meet the data demands currently required for grant reporting, in conjunction with the use of it to track work-based learning activities.
- Evaluate impact of H&W increases and the burden of such costs being passed on to employees.
- Impact of high employer STRS and PERS contributions to address statewide unfunded liability continue to be a huge component of the annual benefit costs of employees. Per School Services of California, Inc.'s 2023-24 Enacted State Budget as of July 20, 2023:
  - For STRS, FY 2023-2024 rate is 19.10%, and is anticipated to hold steady at said rate through FY 2026-2027.
  - For PERS, FY 2023-2024 rate is 26.68%, and is anticipated to slightly increase to 28.70% by FY 2026-2027.

## **Fund 110 – Adult Education Fund: Highlights of Changes**

Adult Education Fund primarily operates on a fee basis, which adjusts throughout the FY based on student interest in the programs. Payment for classes occur prior to the start of each trimester, whilst adjusting revenues and expenditures based on the enrollment of each program.

### **Major Changes to Revenue:**

- Apprenticeship (Resource 0000 with Option 007) increased by \$72,939.

### **Major Changes to Expenditure:**

- CCTC (Resource 9100 with Option 023) increased by \$121,985 to address operations needs.

Revenues and expenditures to Adult Education Fund are summarized as follows:

### From Adopted Budget to First Interim Report

|              | Adopted Budget | First Interim Report | Difference |
|--------------|----------------|----------------------|------------|
| Revenue      | \$1,576,809    | \$1,652,780          | \$75,971   |
| Expenditures | \$1,375,551    | \$1,525,799          | \$150,248  |
| Difference   | \$201,258      | \$126,981            | <\$74,277> |

### Considerations Moving Forward

- Continue to monitor enrollment to align course offerings with student interest.
- Continue to identify opportunities to leverage funding sources to support adult students.
- Identify opportunities to expand adult program offerings based on labor market needs.

### Fund 400 – Capital Outlay Fund: Highlights of Changes

Per the California School Accounting Manual (CSAM), it states that "... Fund 40 authorized by the governing board must be expended for capital outlay purposes... [such as] costs of maintenance of the LEA's property, and future maintenance and renovation of schools sites." Although there is no budgeted revenue going into this fund for FY 2023-2024, other than accrued interest, the beginning fund balance of \$2,670,574 for FY 2023-2024 is dedicated to the maintenance of Eden Area ROP. As of the closure of the accounting period of October 31, 2023, \$200,000 has been budgeted thus far, with \$93,643 of expenses reported, and \$67,467 encumbered. These projects include:

- Replacement of doors throughout campus.
- Multiple plumbing projects throughout campus.
- Multiple electrical projects throughout campus.
- Campuswide tree pruning.
- Replacement of tile floors throughout campus.
- Replacement of multiple windows throughout campus.
- Purchase and installation of capital outlay camera.
- Service and replacement of HVAC units throughout campus.
- Secure fencing along Hesperian Boulevard.

Overall, Eden Area ROP continues to monitor revenues and expenses for all funds and seeks to identify opportunities to leverage resources to maximize support for students in Career Technical Education programs.

G = General Ledger Data; S = Supplemental Data

| Data Supplied For: |   |                         |   |                         |                          |
|--------------------|---|-------------------------|---|-------------------------|--------------------------|
| Form               | Description   | 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                     | G                       | G                                       | G                       | GS                       |
| 08I                | Student Activity Special Revenue Fund                       |                         |   |                         |                          |
| 10I                | Special Education Pass-Through Fund                         |                         |   |                         |                          |
| 11I                | Adult Education Fund  | G                       | G                                       | G                       | G                        |
| 12I                | Child Development Fund                                      |                         |   |                         |                          |
| 13I                | Cafeteria Special Revenue Fund                              |                         |   |                         |                          |
| 14I                | Deferred Maintenance Fund                                   |                         |   |                         |                          |
| 15I                | Pupil Transportation Equipment Fund                         |                         |   |                         |                          |
| 17I                | Special Reserve Fund for Other Than Capital Outlay Projects |                         |   |                         |                          |
| 18I                | School Bus Emissions Reduction Fund                         |                         |   |                         |                          |
| 20I                | Special Reserve Fund for Postemployment Benefits            | G                       | G                                       | G                       | G                        |
| 21I                | Building Fund   |                         |   |                         |                          |
| 35I                | County School Facilities Fund                               |                         |   |                         |                          |
| 40I                | Special Reserve Fund for Capital Outlay Projects            | G                       | G                                       | G                       | G                        |
| 61I                | Cafeteria Enterprise Fund                                   |                         |   |                         |                          |
| 67I                | Self-Insurance Fund   |                         |   |                         |                          |
| 71I                | Retiree Benefit Fund  | G                       | G                                       | G                       | G                        |
| 76I                | Warrant/Pass-Through Fund                                   |                         |   |                         |                          |
| 95I                | Student Body Fund   |                         |   |                         |                          |
| CASH               | Cashflow Worksheet  |                         |   |                         | S                        |
| CI                 | Interim Certification                                       |                         |   |                         | S                        |
| ICR                | Indirect Cost Rate Worksheet                                |                         |   |                         |                          |
| MYPI               | Multiyear Projections - General Fund                        |                         |   |                         | GS                       |
| SIAI               | Summary of Interfund Activities - Projected Year Totals     |                         |   |                         | G                        |
| 01CSI              | Criteria and Standards Review                               | S                       | 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) |
|---|---------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                     |              |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                     | 8010-8099    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                     | 8100-8299    | 510,983.00          | 510,983.00                          | 0.00                | 510,983.00                | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                     | 8300-8599    | 3,600,220.00        | 3,602,443.00                        | 2,552,965.00        | 3,722,443.00              | 120,000.00                 | 3.3%                    |
| 4) Other Local Revenue  |                     | 8600-8799    | 13,083,181.00       | 13,083,181.00                       | 3,602,469.78        | 13,342,804.00             | 259,623.00                 | 2.0%                    |
| 5) TOTAL, REVENUES  |                     |              | 17,194,384.00       | 17,196,607.00                       | 6,155,434.78        | 17,576,230.00             |                            |                         |
| <b>B. EXPENDITURES</b>  |                     |              |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                     | 1000-1999    | 3,236,270.00        | 3,237,909.00                        | 897,235.52          | 3,472,899.00              | (234,990.00)               | -7.3%                   |
| 2) Classified Salaries  |                     | 2000-2999    | 1,635,083.00        | 1,637,828.00                        | 478,748.16          | 1,687,448.00              | (49,620.00)                | -3.0%                   |
| 3) Employee Benefits  |                     | 3000-3999    | 2,267,313.00        | 2,268,378.00                        | 548,289.77          | 2,358,784.00              | (90,406.00)                | -4.0%                   |
| 4) Books and Supplies   |                     | 4000-4999    | 469,345.00          | 470,155.00                          | 114,680.64          | 520,567.00                | (50,412.00)                | -10.7%                  |
| 5) Services and Other Operating Expenditures  |                     | 5000-5999    | 10,338,442.00       | 10,338,442.00                       | 2,616,382.35        | 10,537,123.00             | (198,681.00)               | -1.9%                   |
| 6) Capital Outlay   |                     | 6000-6999    | 46,472.00           | 46,472.00                           | 5,011.37            | 5,537.00                  | 40,935.00                  | 88.1%                   |
| 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  |                     |              | 17,992,925.00       | 17,999,184.00                       | 4,660,347.81        | 18,582,358.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                     |              | (798,541.00)        | (802,577.00)                        | 1,495,086.97        | (1,006,128.00)            |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                     |              |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                     |              |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                     | 8900-8929    | 180,000.00          | 180,000.00                          | 0.00                | 180,000.00                | 0.00                       | 0.0%                    |
| b) Transfers Out  |                     | 7600-7629    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                     |              |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                     | 8930-8979    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                     | 7630-7699    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                     | 8980-8999    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                     |              | 180,000.00          | 180,000.00                          | 0.00                | 180,000.00                |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                     |              | (618,541.00)        | (622,577.00)                        | 1,495,086.97        | (826,128.00)              |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                     |              |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                     |              |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                     | 9791         | 7,640,431.00        | 8,631,736.00                        |                     | 8,631,736.00              | 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)   |                     |              | 7,640,431.00        | 8,631,736.00                        |                     | 8,631,736.00              |                            |                         |
| d) Other Restatements   |                     | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                     |              | 7,640,431.00        | 8,631,736.00                        |                     | 8,631,736.00              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                     |              | 7,021,890.00        | 8,009,159.00                        |                     | 7,805,608.00              |                            |                         |
| 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         | 2,389,308.00        | 102,508.00                          |                     | 102,508.00                |                            |                         |

| 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         | 3,792,356.00        | 6,827,179.00                        |                     | 6,588,159.00              |                            |                         |
| Instructional Materials                        | 0000           | 9780         |                     | 150,000.00                          |                     |                           |                            |                         |
| Technology Refresh                             | 0000           | 9780         |                     | 350,000.00                          |                     |                           |                            |                         |
| Facilities Improvements                        | 0000           | 9780         |                     | 300,000.00                          |                     |                           |                            |                         |
| Maintenance Upgrades                           | 0000           | 9780         |                     | 200,000.00                          |                     |                           |                            |                         |
| Cash Flow for Program Operations               | 0000           | 9780         |                     | 4,494,179.00                        |                     |                           |                            |                         |
| Safety Protection - Supplies & Protective Gear | 0000           | 9780         |                     | 350,000.00                          |                     |                           |                            |                         |
| Distant Learning - Supplies & Services         | 0000           | 9780         |                     | 300,000.00                          |                     |                           |                            |                         |
| Increase Bus Routes - Transportation           | 0000           | 9780         |                     | 600,000.00                          |                     |                           |                            |                         |
| STRS & PERS Increase                           | 0000           | 9780         |                     | 83,000.00                           |                     |                           |                            |                         |
| Instructional Materials                        | 0000           | 9780         | 150,000.00          |                                     |                     | 150,000.00                |                            |                         |
| Technology Refresh                             | 0000           | 9780         | 350,000.00          |                                     |                     | 350,000.00                |                            |                         |
| Facilities Improvements                        | 0000           | 9780         | 300,000.00          |                                     |                     | 300,000.00                |                            |                         |
| Maintenance Upgrades                           | 0000           | 9780         | 200,000.00          |                                     |                     | 200,000.00                |                            |                         |
| Cash Flow for Programs Operations              | 0000           | 9780         | 1,459,356.00        |                                     |                     | 4,255,159.00              |                            |                         |
| Safety Protection - Supplies & Protective Gear | 0000           | 9780         | 350,000.00          |                                     |                     | 350,000.00                |                            |                         |
| Distant Learning - Supplies & Services         | 0000           | 9780         | 300,000.00          |                                     |                     | 300,000.00                |                            |                         |
| Increase Bus Routes - Transportation           | 0000           | 9780         | 600,000.00          |                                     |                     | 600,000.00                |                            |                         |
| STRS & PERS Increases                          | 0000           | 9780         | 83,000.00           |                                     |                     | 83,000.00                 |                            |                         |
| Instructional Materials                        | 0000           | 9780         |                     |                                     |                     | 150,000.00                |                            |                         |
| Technology Refresh                             | 0000           | 9780         |                     |                                     |                     | 350,000.00                |                            |                         |
| Facilities Improvements                        | 0000           | 9780         |                     |                                     |                     | 300,000.00                |                            |                         |
| Maintenance Upgrades                           | 0000           | 9780         |                     |                                     |                     | 200,000.00                |                            |                         |
| Cash Flow for Program Operations               | 0000           | 9780         |                     |                                     |                     | 4,255,159.00              |                            |                         |
| Safety Protection - Supplies & Protective Gear | 0000           | 9780         |                     |                                     |                     | 350,000.00                |                            |                         |
| Distant Learning - Supplies & Services         | 0000           | 9780         |                     |                                     |                     | 300,000.00                |                            |                         |
| Increase Bus Routes                            | 0000           | 9780         |                     |                                     |                     | 600,000.00                |                            |                         |
| STRS & PERS Increases                          | 0000           | 9780         |                     |                                     |                     | 83,000.00                 |                            |                         |
| e) Unassigned/Unappropriated                   |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties             |                | 9789         | 1,079,578.00        | 1,079,472.00                        |                     | 1,114,941.00              |                            |                         |
| Unassigned/Unappropriated Amount               |                | 9790         | (239,352.00)        | 0.00                                |                     | 0.00                      |                            |                         |
| <b>FEDERAL REVENUE</b>                         |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| 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         | 510,983.00          | 510,983.00                          | 0.00                | 510,983.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, FEDERAL REVENUE</b>                  |                |              | 510,983.00          | 510,983.00                          | 0.00                | 510,983.00                | 0.00                       | 0.0%                    |



| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                               |                |              |                     |                                     |                     |                           |                            |                         |
| All Other State Apportionments - Current Year            |                | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Apportionments - Prior Years             |                | 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         | 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%                    |
| 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         | 2,880,689.00        | 2,880,689.00                        | 2,553,120.00        | 2,880,689.00              | 0.00                       | 0.0%                    |
| Drug/Alcohol/Tobacco Funds                               | 6695           | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                  | All Other      | 8590         | 719,531.00          | 721,754.00                          | (155.00)            | 841,754.00                | 120,000.00                 | 16.6%                   |
| TOTAL, OTHER STATE REVENUE                               |                |              | 3,600,220.00        | 3,602,443.00                        | 2,552,965.00        | 3,722,443.00              | 120,000.00                 | 3.3%                    |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Sales  |                |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Sale of Publications                                     |                | 8632         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Food Service Sales                                       |                | 8634         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Sales  |                | 8639         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest   |                | 8660         | 175,000.00          | 175,000.00                          | 5,904.85            | 175,000.00                | 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%                    |
| In-District Premiums/Contributions                       |                | 8674         | 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         | 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%                    |
| All Other Local Revenue                                  |                | 8699         | 3,467,954.00        | 3,467,954.00                        | 2,516,450.19        | 3,727,577.00              | 259,623.00                 | 7.5%                    |
| Tuition  |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers In                                   |                | 8781-8783    | 9,440,227.00        | 9,440,227.00                        | 1,080,114.74        | 9,440,227.00              | 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%                    |
| 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%                    |

| 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 Transfers In from All Others                    |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                |                |              | 13,083,181.00       | 13,083,181.00                       | 3,602,469.78        | 13,342,804.00             | 259,623.00                 | 2.0%                    |
| TOTAL, REVENUES   |                |              | 17,194,384.00       | 17,196,607.00                       | 6,155,434.78        | 17,576,230.00             |                            |                         |
| <b>CERTIFICATED SALARIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                           |                | 1100         | 2,293,657.00        | 2,293,657.00                        | 582,145.55          | 2,481,197.00              | (187,540.00)               | -8.2%                   |
| Certificated Pupil Support Salaries                       |                | 1200         | 187,389.00          | 187,389.00                          | 49,892.53           | 196,108.00                | (8,719.00)                 | -4.7%                   |
| Certificated Supervisors' and Administrators' Salaries    |                | 1300         | 755,224.00          | 756,863.00                          | 265,197.44          | 795,594.00                | (38,731.00)                | -5.1%                   |
| Other Certificated Salaries                               |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CERTIFICATED SALARIES                              |                |              | 3,236,270.00        | 3,237,909.00                        | 897,235.52          | 3,472,899.00              | (234,990.00)               | -7.3%                   |
| <b>CLASSIFIED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                         |                | 2100         | 99,298.00           | 99,298.00                           | 20,586.04           | 102,931.00                | (3,633.00)                 | -3.7%                   |
| Classified Support Salaries                               |                | 2200         | 689,207.00          | 689,207.00                          | 166,487.92          | 707,000.00                | (17,793.00)                | -2.6%                   |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 299,568.00          | 299,568.00                          | 103,804.76          | 311,415.00                | (11,847.00)                | -4.0%                   |
| Clerical, Technical and Office Salaries                   |                | 2400         | 547,010.00          | 549,755.00                          | 187,869.44          | 566,102.00                | (16,347.00)                | -3.0%                   |
| Other Classified Salaries                                 |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 1,635,083.00        | 1,637,828.00                        | 478,748.16          | 1,687,448.00              | (49,620.00)                | -3.0%                   |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 891,479.00          | 891,792.00                          | 160,456.46          | 915,770.00                | (23,978.00)                | -2.7%                   |
| PERS  |                | 3201-3202    | 414,370.00          | 416,144.00                          | 139,095.36          | 453,862.00                | (37,718.00)                | -9.1%                   |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 172,778.00          | 173,148.00                          | 55,082.26           | 191,202.00                | (18,054.00)                | -10.4%                  |
| Health and Welfare Benefits                               |                | 3401-3402    | 630,377.00          | 629,796.00                          | 152,533.58          | 640,443.00                | (10,647.00)                | -1.7%                   |
| Unemployment Insurance                                    |                | 3501-3502    | 26,589.00           | 26,341.00                           | 7,488.27            | 27,315.00                 | (974.00)                   | -3.7%                   |
| Workers' Compensation                                     |                | 3601-3602    | 93,219.00           | 93,329.00                           | 27,327.60           | 98,954.00                 | (5,625.00)                 | -6.0%                   |
| 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    | 38,501.00           | 37,828.00                           | 6,306.24            | 31,238.00                 | 6,590.00                   | 17.4%                   |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 2,267,313.00        | 2,268,378.00                        | 548,289.77          | 2,358,784.00              | (90,406.00)                | -4.0%                   |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials           |                | 4100         | 55,700.00           | 55,700.00                           | 0.00                | 55,700.00                 | 0.00                       | 0.0%                    |
| Books and Other Reference Materials                       |                | 4200         | 3,000.00            | 3,000.00                            | 0.00                | 3,000.00                  | 0.00                       | 0.0%                    |
| Materials and Supplies                                    |                | 4300         | 340,710.00          | 340,710.00                          | 99,080.85           | 374,197.00                | (33,487.00)                | -9.8%                   |
| Noncapitalized Equipment                                  |                | 4400         | 69,935.00           | 70,745.00                           | 15,599.79           | 87,670.00                 | (16,925.00)                | -23.9%                  |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 469,345.00          | 470,155.00                          | 114,680.64          | 520,567.00                | (50,412.00)                | -10.7%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                |                | 5100         | 1,450,000.00        | 1,450,000.00                        | 236,924.00          | 1,431,000.00              | 19,000.00                  | 1.3%                    |
| Travel and Conferences                                    |                | 5200         | 45,770.00           | 45,770.00                           | 10,264.66           | 56,970.00                 | (11,200.00)                | -24.5%                  |
| Dues and Memberships                                      |                | 5300         | 52,785.00           | 52,785.00                           | 16,824.86           | 38,335.00                 | 14,450.00                  | 27.4%                   |
| Insurance   |                | 5400-5450    | 48,503.00           | 48,503.00                           | 71,570.00           | 71,570.00                 | (23,067.00)                | -47.6%                  |
| Operations and Housekeeping Services                      |                | 5500         | 194,650.00          | 194,650.00                          | 64,808.25           | 231,208.00                | (36,558.00)                | -18.8%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 181,395.00          | 181,395.00                          | 3,415.60            | 31,688.00                 | 149,707.00                 | 82.5%                   |
| 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%                    |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Professional/Consulting Services and                       |                |              |                     |                                     |                     |                           |                            |                         |
| Operating Expenditures                                     |                | 5800         | 8,264,757.00        | 8,264,757.00                        | 2,186,127.27        | 8,574,006.00              | (309,249.00)               | -3.7%                   |
| Communications   |                | 5900         | 100,582.00          | 100,582.00                          | 26,447.71           | 102,346.00                | (1,764.00)                 | -1.8%                   |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES           |                |              | 10,338,442.00       | 10,338,442.00                       | 2,616,382.35        | 10,537,123.00             | (198,681.00)               | -1.9%                   |
| <b>CAPITAL OUTLAY</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Land   |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Land Improvements  |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings                    |                | 6200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment  |                | 6400         | 46,472.00           | 46,472.00                           | 5,011.37            | 5,537.00                  | 40,935.00                  | 88.1%                   |
| 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                                      |                |              | 46,472.00           | 46,472.00                           | 5,011.37            | 5,537.00                  | 40,935.00                  | 88.1%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                     |                                     |                     |                           |                            |                         |
| Tuition  |                |              |                     |                                     |                     |                           |                            |                         |
| Tuition, Excess Costs, and/or Deficit Payments             |                |              |                     |                                     |                     |                           |                            |                         |
| Payments to Districts or Charter Schools                   |                | 7141         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Payments to County Offices                                 |                | 7142         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Payments to JPAs   |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Transfers Out  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Pass-Through Revenues                         |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools                            |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices  |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs  |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 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         | 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%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs                                |                | 7310         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | 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, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS             |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EXPENDITURES  |                |              | 17,992,925.00       | 17,999,184.00                       | 4,660,347.81        | 18,582,358.00             |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| From: Special Reserve Fund                                   |                | 8912         | 180,000.00          | 180,000.00                          | 0.00                | 180,000.00                | 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                            |                |              | 180,000.00          | 180,000.00                          | 0.00                | 180,000.00                | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Long-Term Debt Proceeds                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Certificates of Participation                  |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Leases   |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Lease Revenue Bonds                            |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from SBITAs   |                | 8974         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Financing Sources                                  |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (c) TOTAL, SOURCES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Financing Uses                                     |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (d) TOTAL, USES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)   |                |              | 180,000.00          | 180,000.00                          | 0.00                | 180,000.00                |                            |                         |

| Resource                  | Description                  | 2023-24<br>Projected<br>Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010                      | Other<br>Restricted<br>Local | 102,508.00                     |
| Total, Restricted Balance |                              | 102,508.00                     |

| Description   | Resource Codes | Object Codes         | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599            | 558,415.00          | 558,415.00                          | 0.00                | 631,354.00                | 72,939.00                  | 13.1%                   |
| 4) Other Local Revenue  |                | 8600-8799            | 1,018,394.00        | 1,018,394.00                        | 317,182.86          | 1,021,426.00              | 3,032.00                   | 0.3%                    |
| 5) TOTAL, REVENUES  |                |                      | 1,576,809.00        | 1,576,809.00                        | 317,182.86          | 1,652,780.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999            | 481,296.00          | 481,296.00                          | 150,534.46          | 499,292.00                | (17,996.00)                | -3.7%                   |
| 2) Classified Salaries  |                | 2000-2999            | 122,738.00          | 122,738.00                          | 46,129.02           | 141,598.00                | (18,860.00)                | -15.4%                  |
| 3) Employee Benefits  |                | 3000-3999            | 219,397.00          | 219,397.00                          | 71,767.64           | 227,369.00                | (7,972.00)                 | -3.6%                   |
| 4) Books and Supplies   |                | 4000-4999            | 23,800.00           | 23,800.00                           | 18,567.79           | 99,010.00                 | (75,210.00)                | -316.0%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999            | 528,320.00          | 528,320.00                          | 38,726.26           | 558,530.00                | (30,210.00)                | -5.7%                   |
| 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 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                      | 1,375,551.00        | 1,375,551.00                        | 325,725.17          | 1,525,799.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 201,258.00          | 201,258.00                          | (8,542.31)          | 126,981.00                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 201,258.00          | 201,258.00                          | (8,542.31)          | 126,981.00                |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                 | 729,315.00          | 315,267.00                          |                     | 315,267.00                | 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)   |                |                      | 729,315.00          | 315,267.00                          |                     | 315,267.00                |                            |                         |
| d) Other Restatements   |                | 9795                 | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 729,315.00          | 315,267.00                          |                     | 315,267.00                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 930,573.00          | 516,525.00                          |                     | 442,248.00                |                            |                         |
| 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                 | 502,149.00          | 502,149.00                          |                     | 380,564.00                |                            |                         |
| 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         | 428,424.00          | 14,376.00                           |                     | 61,684.00                 |                            |                         |
| e) Unassigned/Unappropriated                             |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                       |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                         |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| LCFF Transfers   |                |              |                     |                                     |                     |                           |                            |                         |
| LCFF Transfers - Current Year                            |                | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| LCFF/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%                    |
| <b>FEDERAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER STATE REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Adult Education Program                                  | 6391           | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                  | All Other      | 8590         | 558,415.00          | 558,415.00                          | 0.00                | 631,354.00                | 72,939.00                  | 13.1%                   |
| TOTAL, OTHER STATE REVENUE                               |                |              | 558,415.00          | 558,415.00                          | 0.00                | 631,354.00                | 72,939.00                  | 13.1%                   |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Sales  |                |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest   |                | 8660         | 2,000.00            | 2,000.00                            | 5,032.31            | 5,032.00                  | 3,032.00                   | 151.6%                  |
| 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         | 1,013,883.00        | 1,013,883.00                        | 308,503.50          | 1,013,883.00              | 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         | 2,511.00            | 2,511.00                            | 3,647.05            | 2,511.00                  | 0.00                       | 0.0%                    |
| Tuition  |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 1,018,394.00        | 1,018,394.00                        | 317,182.86          | 1,021,426.00              | 3,032.00                   | 0.3%                    |
| TOTAL, REVENUES  |                |              | 1,576,809.00        | 1,576,809.00                        | 317,182.86          | 1,652,780.00              |                            |                         |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                          |                | 1100         | 352,985.00          | 352,985.00                          | 106,124.58          | 369,669.00                | (16,684.00)                | -4.7%                   |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 128,311.00          | 128,311.00                          | 44,409.88           | 129,623.00                | (1,312.00)                 | -1.0%                   |
| Other Certificated Salaries                              |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 481,296.00          | 481,296.00                          | 150,534.46          | 499,292.00                | (17,996.00)                | -3.7%                   |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                        |                | 2100         | 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 Support Salaries                               |                | 2200         | 0.00                | 0.00                                | 3,404.02            | 17,365.00                 | (17,365.00)                | New                     |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 15,766.00           | 15,766.00                           | 5,448.20            | 16,077.00                 | (311.00)                   | -2.0%                   |
| Clerical, Technical and Office Salaries                   |                | 2400         | 106,972.00          | 106,972.00                          | 37,276.80           | 108,156.00                | (1,184.00)                 | -1.1%                   |
| Other Classified Salaries                                 |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 122,738.00          | 122,738.00                          | 46,129.02           | 141,598.00                | (18,860.00)                | -15.4%                  |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 87,416.00           | 87,416.00                           | 27,829.37           | 90,853.00                 | (3,437.00)                 | -3.9%                   |
| PERS  |                | 3201-3202    | 31,735.00           | 31,735.00                           | 11,407.59           | 33,705.00                 | (1,970.00)                 | -6.2%                   |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 17,069.00           | 17,069.00                           | 6,434.98            | 18,763.00                 | (1,694.00)                 | -9.9%                   |
| Health and Welfare Benefits                               |                | 3401-3402    | 62,275.00           | 62,275.00                           | 19,755.26           | 62,275.00                 | 0.00                       | 0.0%                    |
| Unemployment Insurance                                    |                | 3501-3502    | 4,197.00            | 4,197.00                            | 1,279.49            | 4,402.00                  | (205.00)                   | -4.9%                   |
| Workers' Compensation                                     |                | 3601-3602    | 11,024.00           | 11,024.00                           | 3,772.66            | 11,540.00                 | (516.00)                   | -4.7%                   |
| 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    | 5,681.00            | 5,681.00                            | 1,288.29            | 5,831.00                  | (150.00)                   | -2.6%                   |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 219,397.00          | 219,397.00                          | 71,767.64           | 227,369.00                | (7,972.00)                 | -3.6%                   |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials           |                | 4100         | 0.00                | 0.00                                | 4,437.83            | 46,000.00                 | (46,000.00)                | New                     |
| Books and Other Reference Materials                       |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                    |                | 4300         | 23,800.00           | 23,800.00                           | 14,129.96           | 49,410.00                 | (25,610.00)                | -107.6%                 |
| Noncapitalized Equipment                                  |                | 4400         | 0.00                | 0.00                                | 0.00                | 3,600.00                  | (3,600.00)                 | New                     |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 23,800.00           | 23,800.00                           | 18,567.79           | 99,010.00                 | (75,210.00)                | -316.0%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                    |                | 5200         | 995.00              | 995.00                              | 395.51              | 1,525.00                  | (530.00)                   | -53.3%                  |
| Dues and Memberships                                      |                | 5300         | 1,400.00            | 1,400.00                            | 1,529.63            | 1,400.00                  | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                      |                | 5500         | 3,750.00            | 3,750.00                            | 2,463.87            | 9,000.00                  | (5,250.00)                 | -140.0%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 23,220.00           | 23,220.00                           | 10,050.00           | 25,220.00                 | (2,000.00)                 | -8.6%                   |
| 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         | 493,977.00          | 493,977.00                          | 23,628.47           | 516,407.00                | (22,430.00)                | -4.5%                   |
| Communications  |                | 5900         | 4,978.00            | 4,978.00                            | 658.78              | 4,978.00                  | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES          |                |              | 528,320.00          | 528,320.00                          | 38,726.26           | 558,530.00                | (30,210.00)                | -5.7%                   |
| <b>CAPITAL OUTLAY</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| Land  |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Land Improvements   |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings                   |                | 6200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 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                                     |                |              | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Tuition  |                |              |                     |                                     |                     |                           |                            |                         |
| Tuition, Excess Costs, and/or Deficit Payments               |                |              |                     |                                     |                     |                           |                            |                         |
| Payments to Districts or Charter Schools                     |                | 7141         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Payments to County Offices                                   |                | 7142         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Payments to JPAs   |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Transfers Out  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Pass-Through Revenues                           |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools                              |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices  |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs  |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Debt Service   |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest                                      |                | 7438         | 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%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>             |                |              |                     |                                     |                     |                           |                            |                         |
| 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             |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EXPENDITURES  |                |              | 1,375,551.00        | 1,375,551.00                        | 325,725.17          | 1,525,799.00              |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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 Certificates of Participation                  |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Leases   |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from SBITAs   |                | 8974         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Financing Sources                                  |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (c) TOTAL, SOURCES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Financing Uses                                     |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (d) TOTAL, USES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description                            | Resource<br>Codes | Object<br>Codes | Original<br>Budget<br>(A) | Board<br>Approved<br>Operating<br>Budget<br>(B) | Actuals<br>To Date<br>(C) | Projected<br>Year Totals<br>(D) | Difference<br>(Col B &<br>D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| 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)                    |                   |                 | 0.00                      | 0.00  | 0.00                      | 0.00                            |                                     |                                  |

| Resource                  | Description                  | 2023-24<br>Projected<br>Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010                      | Other<br>Restricted<br>Local | 380,564.00                     |
| Total, Restricted Balance |                              | 380,564.00                     |

| Description   | Resource Codes | Object Codes         | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799            | 4,200.00            | 4,200.00                            | 187.21              | 4,200.00                  | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                      | 4,200.00            | 4,200.00                            | 187.21              | 4,200.00                  |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299, 7400-7499 | 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  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 4,200.00            | 4,200.00                            | 187.21              | 4,200.00                  |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 4,200.00            | 4,200.00                            | 187.21              | 4,200.00                  |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                 | 212,097.00          | 212,097.00                          |                     | 212,097.00                | 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)   |                |                      | 212,097.00          | 212,097.00                          |                     | 212,097.00                |                            |                         |
| d) Other Restatements   |                | 9795                 | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 212,097.00          | 212,097.00                          |                     | 212,097.00                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 216,297.00          | 216,297.00                          |                     | 216,297.00                |                            |                         |
| Components of Ending Fund Balance   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                      |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                      |                     |                                     |                     |                           |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements                                   |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments  |                | 9780         | 216,297.00          | 216,297.00                          |                     | 216,297.00                |                            |                         |
| e) Unassigned/Unappropriated                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                           |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                             |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Interest   |                | 8660         | 4,200.00            | 4,200.00                            | 187.21              | 4,200.00                  | 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%                    |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 4,200.00            | 4,200.00                            | 187.21              | 4,200.00                  | 0.00                       | 0.0%                    |
| TOTAL, REVENUES  |                |              | 4,200.00            | 4,200.00                            | 187.21              | 4,200.00                  |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| From: General Fund/CSSF                                      |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| To: General Fund/CSSF  |                | 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%                    |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Other Sources  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (c) TOTAL, SOURCES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (d) TOTAL, USES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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)  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description | 2023-24<br>Projected<br>Totals |
|---------------------------|-------------|--------------------------------|
| Total, Restricted Balance |             | 0.00                           |

| Description   | Resource Codes | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 73,000.00           | 73,000.00                           | 2,713.57            | 73,000.00                 | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 73,000.00           | 73,000.00                           | 2,713.57            | 73,000.00                 |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 25,000.00           | 25,000.00                           | 81,966.02           | 167,534.00                | (142,534.00)               | -570.1%                 |
| 6) Capital Outlay   |                | 6000-6999           | 25,000.00           | 25,000.00                           | 11,677.00           | 32,466.00                 | (7,466.00)                 | -29.9%                  |
| 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  |                |                     | 50,000.00           | 50,000.00                           | 93,643.02           | 200,000.00                |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 23,000.00           | 23,000.00                           | (90,929.45)         | (127,000.00)              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629           | 180,000.00          | 180,000.00                          | 0.00                | 180,000.00                | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | (180,000.00)        | (180,000.00)                        | 0.00                | (180,000.00)              |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | (157,000.00)        | (157,000.00)                        | (90,929.45)         | (307,000.00)              |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 3,074,424.00        | 3,074,424.00                        |                     | 3,074,424.00              | 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)   |                |                     | 3,074,424.00        | 3,074,424.00                        |                     | 3,074,424.00              |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 3,074,424.00        | 3,074,424.00                        |                     | 3,074,424.00              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 2,917,424.00        | 2,917,424.00                        |                     | 2,767,424.00              |                            |                         |
| 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) Legally Restricted Balance   |                | 9740                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements                                  |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780         | 2,917,424.00        | 2,917,424.00                        |                     | 2,767,424.00              |                            |                         |
| e) Unassigned/Unappropriated                                |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                          |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                            |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>FEDERAL REVENUE</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Federal Revenue                                   |                | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, FEDERAL REVENUE                                      |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Pass-Through Revenues from State Sources                    |                | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Local Revenue   |                |              |                     |                                     |                     |                           |                            |                         |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 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%                    |
| Leases and Rentals  |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest  |                | 8660         | 73,000.00           | 73,000.00                           | 2,713.57            | 73,000.00                 | 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                                  |                |              | 73,000.00           | 73,000.00                           | 2,713.57            | 73,000.00                 | 0.00                       | 0.0%                    |
| TOTAL, REVENUES   |                |              | 73,000.00           | 73,000.00                           | 2,713.57            | 73,000.00                 |                            |                         |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                                 |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |



| 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%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services  |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 25,000.00           | 25,000.00                           | 81,966.02           | 167,534.00                | (142,534.00)               | -570.1%                 |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 25,000.00           | 25,000.00                           | 81,966.02           | 167,534.00                | (142,534.00)               | -570.1%                 |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Land  |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Land Improvements   |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings   |                | 6200         | 25,000.00           | 25,000.00                           | 0.00                | 0.00                      | 25,000.00                  | 100.0%                  |
| 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                | 6,959.00                  | (6,959.00)                 | New                     |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 11,677.00           | 25,507.00                 | (25,507.00)                | New                     |
| 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   |                |              | 25,000.00           | 25,000.00                           | 11,677.00           | 32,466.00                 | (7,466.00)                 | -29.9%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| Other Transfers Out   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Pass-Through Revenues  |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools   |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices   |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs   |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Debt Service  |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest   |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal  |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EXPENDITURES   |                |              | 50,000.00           | 50,000.00                           | 93,643.02           | 200,000.00                |                            |                         |
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| From: General Fund/CSSF   |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                     |                                     |                     |                           |                            |                         |

| 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: General Fund/CSSF  |                | 7612         | 180,000.00          | 180,000.00                          | 0.00                | 180,000.00                | 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%                    |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 180,000.00          | 180,000.00                          | 0.00                | 180,000.00                | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds   |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Sale/Lease-Purchase of Land/Buildings          |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 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 Certificates of Participation                  |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Leases   |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Lease Revenue Bonds                            |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from SBITAs   |                | 8974         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Financing Sources                                  |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (c) TOTAL, SOURCES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Financing Uses                                     |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (d) TOTAL, USES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                   |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + c - d + e)  |                |              | (180,000.00)        | (180,000.00)                        | 0.00                | (180,000.00)              |                            |                         |

| Resource                  | Description | 2023-24<br>Projected<br>Totals |
|---------------------------|-------------|--------------------------------|
| Total, Restricted Balance |             | 0.00                           |

| Description   | Resource Codes | Object Codes         | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799            | 99,000.00           | 99,000.00                           | (37,352.09)         | 99,000.00                 | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                      | 99,000.00           | 99,000.00                           | (37,352.09)         | 99,000.00                 |                            |                         |
| <b>B. EXPENSES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenses  |                | 5000-5999            | 2,000.00            | 2,000.00                            | 172.48              | 2,000.00                  | 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  |                |                      | 2,000.00            | 2,000.00                            | 172.48              | 2,000.00                  |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b> |                |                      | 97,000.00           | 97,000.00                           | (37,524.57)         | 97,000.00                 |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                      | 97,000.00           | 97,000.00                           | (37,524.57)         | 97,000.00                 |                            |                         |
| <b>F. NET POSITION</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Net Position   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                 | 890,459.00          | 890,459.00                          |                     | 890,459.00                | 0.00                       | 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)                       |                |              | 890,459.00          | 890,459.00                          |                     | 890,459.00                |                            |                         |
| d) Other Restatements                                       |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Net Position (F1c + F1d)              |                |              | 890,459.00          | 890,459.00                          |                     | 890,459.00                |                            |                         |
| 2) Ending Net Position, June 30 (E + F1e)                   |                |              | 987,459.00          | 987,459.00                          |                     | 987,459.00                |                            |                         |
| Components of Ending Net Position                           |                |              |                     |                                     |                     |                           |                            |                         |
| a) Net Investment in Capital Assets                         |                | 9796         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted Net Position                                  |                | 9797         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Unrestricted Net Position                                |                | 9790         | 987,459.00          | 987,459.00                          |                     | 987,459.00                |                            |                         |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Interest  |                | 8660         | 99,000.00           | 99,000.00                           | (37,352.09)         | 99,000.00                 | 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                                  |                |              | 99,000.00           | 99,000.00                           | (37,352.09)         | 99,000.00                 | 0.00                       | 0.0%                    |
| TOTAL, REVENUES   |                |              | 99,000.00           | 99,000.00                           | (37,352.09)         | 99,000.00                 |                            |                         |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 2,000.00            | 2,000.00                            | 172.48              | 2,000.00                  | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                |                |              | 2,000.00            | 2,000.00                            | 172.48              | 2,000.00                  | 0.00                       | 0.0%                    |
| TOTAL, EXPENSES   |                |              | 2,000.00            | 2,000.00                            | 172.48              | 2,000.00                  |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs             |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Financing Sources                                 |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (c) TOTAL, SOURCES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs             |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (d) TOTAL, USES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                    |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                      |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                    |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES                         |                |              |                     |                                     |                     |                           |                            |                         |
| (a + c - d + e)   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                       | Description | 2023-24<br>Projected<br>Totals |
|--------------------------------|-------------|--------------------------------|
| Total, Restricted Net Position |             | 0.00                           |

| Description                                      | Object        | Beginning<br>Balances<br>(Ref. Only) | July          | August        | September     | October       | November      | December      | January       | February      |
|--|---------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): |               |                                      |               |               |               |               |               |               |               |               |
| A. BEGINNING CASH                                |               |                                      | 12,401,482.82 | 13,205,195.17 | 13,037,702.45 | 21,051,779.66 | 18,937,129.22 | 19,097,452.02 | 20,184,054.69 | 18,709,054.69 |
| B. RECEIPTS                                      |               |                                      |               |               |               |               |               |               |               |               |
| LCFF/Revenue Limit Sources                       |               |                                      |               |               |               |               |               |               |               |               |
| Principal Apportionment                          | 8010-<br>8019 |                                      |               |               |               |               |               |               |               |               |
| Property Taxes                                   | 8020-<br>8079 |                                      |               |               |               |               |               |               |               |               |
| Miscellaneous Funds                              | 8080-<br>8099 |                                      |               |               |               |               |               |               |               |               |
| Federal Revenue                                  | 8100-<br>8299 |                                      |               |               | 948.83        | (948.83)      |               | 60,983.00     |               | 60,000.00     |
| Other State Revenue                              | 8300-<br>8599 |                                      | 46,600.00     | (46,600.00)   | 2,552,965.00  |               |               | 469,478.00    |               |               |
| Other Local Revenue                              | 8600-<br>8799 |                                      |               | 837,495.29    | 2,505,310.79  | 259,663.70    | 1,540,334.22  | 300,000.00    | 250,000.00    | 1,700,000.00  |
| Interfund Transfers In                           | 8910-<br>8929 |                                      |               |               |               |               |               |               |               | 180,000.00    |
| All Other Financing Sources                      | 8930-<br>8979 |                                      |               |               |               |               |               |               |               |               |
| TOTAL RECEIPTS                                   |               |                                      | 46,600.00     | 790,895.29    | 5,059,224.62  | 258,714.87    | 1,540,334.22  | 830,461.00    | 250,000.00    | 1,940,000.00  |
| C. DISBURSEMENTS                                 |               |                                      |               |               |               |               |               |               |               |               |
| Certificated Salaries                            | 1000-<br>1999 |                                      | 66,616.58     | 197,031.53    | 324,733.30    | 308,854.11    | 325,663.48    | 0.00          | 645,000.00    | 321,000.00    |
| Classified Salaries                              | 2000-<br>2999 |                                      | 90,806.43     | 123,503.41    | 133,311.06    | 131,127.26    | 150,000.00    | 158,699.84    | 150,000.00    | 150,000.00    |
| Employee Benefits                                | 3000-<br>3999 |                                      | 65,254.28     | 128,134.36    | 180,003.15    | 174,897.98    | 190,494.23    | 70,000.00     | 350,000.00    | 240,000.00    |
| Books and Supplies                               | 4000-<br>4999 |                                      | 6,035.65      | 31,980.80     | 37,179.32     | 39,484.87     | 35,886.36     | 20,000.00     | 80,000.00     | 50,000.00     |
| Services   | 5000-<br>5999 |                                      | 90,796.84     | 524,105.86    | 1,280,200.28  | 835,811.61    | 781,208.41    | 950,000.00    | 1,250,000.00  | 900,000.00    |
| Capital Outlay                                   | 6000-<br>6599 |                                      |               |               |               | 5,011.37      |               | 525.63        |               |               |
| Other Outgo                                      | 7000-<br>7499 |                                      |               |               |               |               |               |               |               |               |
| Interfund Transfers Out                          | 7600-<br>7629 |                                      |               |               |               |               |               |               |               |               |

| Description  | Object    | Beginning Balances (Ref. Only) | July           | August        | September      | October        | November      | December      | January        | February      |
|--|-----------|--------------------------------|----------------|---------------|----------------|----------------|---------------|---------------|----------------|---------------|
| All Other Financing Uses                           | 7630-7699 |                                |                |               |                |                |               |               |                |               |
| TOTAL DISBURSEMENTS                                |           |                                | 319,509.78     | 1,004,755.96  | 1,955,427.11   | 1,495,187.20   | 1,483,252.48  | 1,199,225.47  | 2,475,000.00   | 1,661,000.00  |
| D. BALANCE SHEET ITEMS                             |           |                                |                |               |                |                |               |               |                |               |
| <u>Assets and Deferred Outflows</u>                |           |                                |                |               |                |                |               |               |                |               |
| Cash Not In Treasury                               | 9111-9199 | 22,089.32                      | 914.79         | 19,438.36     | (14.76)        | 4,674.52       | (2,923.59)    |               |                |               |
| Accounts Receivable                                | 9200-9299 | 1,393,775.65                   |                | (92,911.45)   | (96,581.04)    | (845,367.14)   | 0.00          | 1,455,367.14  | 600,000.00     |               |
| Due From Other Funds                               | 9310      | 1,529.63                       |                |               | 1,529.63       |                |               |               |                |               |
| Stores   | 9320      |                                |                |               |                |                |               |               |                |               |
| Prepaid Expenditures                               | 9330      |                                |                |               |                |                |               |               |                |               |
| Other Current Assets                               | 9340      |                                |                |               |                |                |               |               |                |               |
| Lease Receivable                                   | 9380      |                                |                |               |                |                |               |               |                |               |
| Deferred Outflows of Resources                     | 9490      |                                |                |               |                |                |               |               |                |               |
| SUBTOTAL   |           | 1,417,394.60                   | 914.79         | (73,473.09)   | (95,066.17)    | (840,692.62)   | (2,923.59)    | 1,455,367.14  | 600,000.00     | 0.00          |
| <u>Liabilities and Deferred Inflows</u>            |           |                                |                |               |                |                |               |               |                |               |
| Accounts Payable                                   | 9500-9599 | 1,342,656.95                   | (1,075,707.34) | (119,841.04)  | 71,570.59      | 36,536.66      | (105,215.82)  |               | (150,000.00)   |               |
| Due To Other Funds                                 | 9610      | 17,536.84                      |                |               | (17,536.84)    |                |               |               |                |               |
| Current Loans                                      | 9640      |                                |                |               |                |                |               |               |                |               |
| Unearned Revenues                                  | 9650      | 5,059,379.62                   |                |               | (5,059,379.62) | 948.83         | (948.83)      |               |                |               |
| Deferred Inflows of Resources                      | 9690      |                                |                |               |                |                |               |               |                |               |
| SUBTOTAL   |           | 6,419,573.41                   | (1,075,707.34) | (119,841.04)  | (5,005,345.87) | 37,485.49      | (106,164.65)  | 0.00          | (150,000.00)   | 0.00          |
| <u>Nonoperating</u>                                |           |                                |                |               |                |                |               |               |                |               |
| Suspense Clearing                                  | 9910      |                                |                |               |                |                |               |               |                |               |
| TOTAL BALANCE SHEET ITEMS                          |           | (5,002,178.81)                 | 1,076,622.13   | 46,367.95     | 4,910,279.70   | (878,178.11)   | 103,241.06    | 1,455,367.14  | 750,000.00     | 0.00          |
| E. NET INCREASE/DECREASE (B - C + D)               |           |                                | 803,712.35     | (167,492.72)  | 8,014,077.21   | (2,114,650.44) | 160,322.80    | 1,086,602.67  | (1,475,000.00) | 279,000.00    |
| F. ENDING CASH (A + E)                             |           |                                | 13,205,195.17  | 13,037,702.45 | 21,051,779.66  | 18,937,129.22  | 19,097,452.02 | 20,184,054.69 | 18,709,054.69  | 18,988,054.69 |
| 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                                |           | 18,988,054.69 | 19,890,322.83 | 19,719,322.83 | 19,548,322.83 |            |             |               |               |
| B. RECEIPTS                                      |           |               |               |               |               |            |             |               |               |
| LCFF/Revenue Limit Sources                       |           |               |               |               |               |            |             |               |               |
| Principal Apportionment                          | 8010-8019 |               |               |               |               | 0.00       |             | 0.00          | 0.00          |
| Property Taxes                                   | 8020-8079 |               |               |               |               |            |             | 0.00          | 0.00          |
| Miscellaneous Funds                              | 8080-8099 |               |               |               |               |            |             | 0.00          | 0.00          |
| Federal Revenue                                  | 8100-8299 | 90,000.00     | 90,000.00     | 90,000.00     | 90,000.00     | 30,000.00  |             | 510,983.00    | 510,983.00    |
| Other State Revenue                              | 8300-8599 | 700,000.00    |               |               |               |            |             | 3,722,443.00  | 3,722,443.00  |
| Other Local Revenue                              | 8600-8799 | 1,450,000.00  | 1,450,000.00  | 1,450,000.00  | 1,450,000.00  | 150,000.00 |             | 13,342,804.00 | 13,342,804.00 |
| Interfund Transfers In                           | 8910-8929 |               |               |               |               |            |             | 180,000.00    | 180,000.00    |
| All Other Financing Sources                      | 8930-8979 |               |               |               |               |            |             | 0.00          | 0.00          |
| TOTAL RECEIPTS                                   |           | 2,240,000.00  | 1,540,000.00  | 1,540,000.00  | 1,540,000.00  | 180,000.00 | 0.00        | 17,756,230.00 | 17,756,230.00 |
| C. DISBURSEMENTS                                 |           |               |               |               |               |            |             |               |               |
| Certificated Salaries                            | 1000-1999 | 321,000.00    | 321,000.00    | 321,000.00    | 321,000.00    | 0.00       |             | 3,472,899.00  | 3,472,899.00  |
| Classified Salaries                              | 2000-2999 | 150,000.00    | 150,000.00    | 150,000.00    | 150,000.00    | 0.00       |             | 1,687,448.00  | 1,687,448.00  |
| Employee Benefits                                | 3000-3999 | 240,000.00    | 240,000.00    | 240,000.00    | 240,000.00    | 0.00       |             | 2,358,784.00  | 2,358,784.00  |
| Books and Supplies                               | 4000-4999 | 50,000.00     | 50,000.00     | 50,000.00     | 50,000.00     | 20,000.00  |             | 520,567.00    | 520,567.00    |
| Services   | 5000-5999 | 950,000.00    | 950,000.00    | 950,000.00    | 950,000.00    | 125,000.00 |             | 10,537,123.00 | 10,537,123.00 |
| Capital Outlay                                   | 6000-6599 |               |               |               |               |            |             | 5,537.00      | 5,537.00      |
| Other Outgo                                      | 7000-7499 |               |               |               |               |            |             | 0.00          | 0.00          |
| Interfund Transfers Out                          | 7600-7629 |               |               |               |               |            |             | 0.00          | 0.00          |
| All Other Financing Uses                         | 7630-7699 |               |               |               |               |            |             | 0.00          | 0.00          |

| Description  | Object    | March         | April         | May           | June          | Accruals   | Adjustments | TOTAL          | BUDGET        |
|--|-----------|---------------|---------------|---------------|---------------|------------|-------------|----------------|---------------|
| TOTAL DISBURSEMENTS                                |           | 1,711,000.00  | 1,711,000.00  | 1,711,000.00  | 1,711,000.00  | 145,000.00 | 0.00        | 18,582,358.00  | 18,582,358.00 |
| D. BALANCE SHEET ITEMS                             |           |               |               |               |               |            |             |                |               |
| <u>Assets and Deferred Outflows</u>                |           |               |               |               |               |            |             |                |               |
| Cash Not In Treasury                               | 9111-9199 |               |               |               |               |            |             | 22,089.32      |               |
| Accounts Receivable                                | 9200-9299 | 373,268.14    |               |               |               |            |             | 1,393,775.65   |               |
| Due From Other Funds                               | 9310      |               |               |               |               |            |             | 1,529.63       |               |
| Stores   | 9320      |               |               |               |               |            |             | 0.00           |               |
| Prepaid Expenditures                               | 9330      |               |               |               |               |            |             | 0.00           |               |
| Other Current Assets                               | 9340      |               |               |               |               |            |             | 0.00           |               |
| Lease Receiv able                                  | 9380      |               |               |               |               |            |             | 0.00           |               |
| Deferred Outflows of Resources                     | 9490      |               |               |               |               |            |             | 0.00           |               |
| SUBTOTAL   |           | 373,268.14    | 0.00          | 0.00          | 0.00          | 0.00       | 0.00        | 1,417,394.60   |               |
| <u>Liabilities and Deferred Inflows</u>            |           |               |               |               |               |            |             |                |               |
| Accounts Payable                                   | 9500-9599 |               |               |               |               |            |             | (1,342,656.95) |               |
| Due To Other Funds                                 | 9610      |               |               |               |               |            |             | (17,536.84)    |               |
| Current Loans                                      | 9640      |               |               |               |               |            |             | 0.00           |               |
| Unearned Revenues                                  | 9650      |               |               |               |               |            |             | (5,059,379.62) |               |
| Deferred Inflows of Resources                      | 9690      |               |               |               |               |            |             | 0.00           |               |
| SUBTOTAL   |           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00       | 0.00        | (6,419,573.41) |               |
| <u>Nonoperating</u>                                |           |               |               |               |               |            |             |                |               |
| Suspense Clearing                                  | 9910      |               |               |               |               |            |             | 0.00           |               |
| TOTAL BALANCE SHEET ITEMS                          |           | 373,268.14    | 0.00          | 0.00          | 0.00          | 0.00       | 0.00        | 7,836,968.01   |               |
| E. NET INCREASE/DECREASE (B - C + D)               |           | 902,268.14    | (171,000.00)  | (171,000.00)  | (171,000.00)  | 35,000.00  | 0.00        | 7,010,840.01   | (826,128.00)  |
| F. ENDING CASH (A + E)                             |           | 19,890,322.83 | 19,719,322.83 | 19,548,322.83 | 19,377,322.83 |            |             |                |               |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |               |               |               |               |            |             | 19,412,322.83  |               |

| 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                                |           |                                | 19,377,322.83 | 18,365,925.83 | 17,710,653.83 | 20,231,093.83 | 19,244,093.83 | 19,107,093.83 | 19,536,036.83 | 18,199,036.83 |
| B. RECEIPTS                                      |           |                                |               |               |               |               |               |               |               |               |
| LCFF/Revenue Limit Sources                       |           |                                |               |               |               |               |               |               |               |               |
| Principal Apportionment                          | 8010-8019 |                                |               |               |               |               |               |               |               |               |
| Property Taxes                                   | 8020-8079 |                                |               |               |               |               |               |               |               |               |
| Miscellaneous Funds                              | 8080-8099 |                                |               |               |               |               |               |               |               |               |
| Federal Revenue                                  | 8100-8299 |                                |               |               |               |               |               | 61,943.00     |               | 75,000.00     |
| Other State Revenue                              | 8300-8599 |                                |               |               | 2,057,440.00  |               |               | 700,000.00    |               |               |
| Other Local Revenue                              | 8600-8799 |                                |               | 623,728.00    | 1,800,000.00  | 350,000.00    | 1,200,000.00  | 600,000.00    | 400,000.00    | 1,400,000.00  |
| Interfund Transfers In                           | 8910-8929 |                                |               |               |               |               |               |               |               | 75,000.00     |
| All Other Financing Sources                      | 8930-8979 |                                |               |               |               |               |               |               |               |               |
| TOTAL RECEIPTS                                   |           |                                | 0.00          | 623,728.00    | 3,857,440.00  | 350,000.00    | 1,200,000.00  | 1,361,943.00  | 400,000.00    | 1,550,000.00  |
| C. DISBURSEMENTS                                 |           |                                |               |               |               |               |               |               |               |               |
| Certificated Salaries                            | 1000-1999 |                                | 71,321.00     | 205,000.00    | 265,000.00    | 265,000.00    | 265,000.00    | 0.00          | 545,000.00    | 265,000.00    |
| Classified Salaries                              | 2000-2999 |                                | 83,902.00     | 135,000.00    | 102,000.00    | 102,000.00    | 102,000.00    | 102,000.00    | 102,000.00    | 102,000.00    |
| Employee Benefits                                | 3000-3999 |                                | 70,829.00     | 164,000.00    | 185,000.00    | 185,000.00    | 185,000.00    | 46,000.00     | 275,000.00    | 185,000.00    |
| Books and Supplies                               | 4000-4999 |                                | 35,345.00     | 60,000.00     | 35,000.00     | 35,000.00     | 35,000.00     | 35,000.00     | 65,000.00     | 40,000.00     |
| Services   | 5000-5999 |                                | 750,000.00    | 750,000.00    | 750,000.00    | 750,000.00    | 750,000.00    | 750,000.00    | 750,000.00    | 750,000.00    |
| Capital Outlay                                   | 6000-6599 |                                |               |               |               |               |               |               |               |               |
| Other Outgo                                      | 7000-7499 |                                |               |               |               |               |               |               |               |               |
| Interfund Transfers Out                          | 7600-7629 |                                |               |               |               |               |               |               |               |               |

| Description  | Object    | Beginning<br>Balances<br>(Ref. Only) | July           | August        | September     | October       | November      | December      | January        | February      |
|--|-----------|--------------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|
| All Other Financing Uses                           | 7630-7699 |                                      |                |               |               |               |               |               |                |               |
| TOTAL DISBURSEMENTS                                |           |                                      | 1,011,397.00   | 1,314,000.00  | 1,337,000.00  | 1,337,000.00  | 1,337,000.00  | 933,000.00    | 1,737,000.00   | 1,342,000.00  |
| D. BALANCE SHEET ITEMS                             |           |                                      |                |               |               |               |               |               |                |               |
| <u>Assets and Deferred Outflows</u>                |           |                                      |                |               |               |               |               |               |                |               |
| Cash Not In Treasury                               | 9111-9199 |                                      |                |               |               |               |               |               |                |               |
| Accounts Receivable                                | 9200-9299 | 180,000.00                           |                | 180,000.00    |               |               |               |               |                |               |
| Due From Other Funds                               | 9310      |                                      |                |               |               |               |               |               |                |               |
| Stores   | 9320      |                                      |                |               |               |               |               |               |                |               |
| Prepaid Expenditures                               | 9330      |                                      |                |               |               |               |               |               |                |               |
| Other Current Assets                               | 9340      |                                      |                |               |               |               |               |               |                |               |
| Lease Receivable                                   | 9380      |                                      |                |               |               |               |               |               |                |               |
| Deferred Outflows of Resources                     | 9490      |                                      |                |               |               |               |               |               |                |               |
| SUBTOTAL   |           | 180,000.00                           | 0.00           | 180,000.00    | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          |
| <u>Liabilities and Deferred Inflows</u>            |           |                                      |                |               |               |               |               |               |                |               |
| Accounts Payable                                   | 9500-9599 | 145,000.00                           |                | 145,000.00    |               |               |               |               |                |               |
| Due To Other Funds                                 | 9610      |                                      |                |               |               |               |               |               |                |               |
| Current Loans                                      | 9640      |                                      |                |               |               |               |               |               |                |               |
| Unearned Revenues                                  | 9650      |                                      |                |               |               |               |               |               |                |               |
| Deferred Inflows of Resources                      | 9690      |                                      |                |               |               |               |               |               |                |               |
| SUBTOTAL   |           | 145,000.00                           | 0.00           | 145,000.00    | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          |
| <u>Nonoperating</u>                                |           |                                      |                |               |               |               |               |               |                |               |
| Suspense Clearing                                  | 9910      |                                      |                |               |               |               |               |               |                |               |
| TOTAL BALANCE SHEET ITEMS                          |           | 35,000.00                            | 0.00           | 35,000.00     | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          |
| E. NET INCREASE/DECREASE (B - C + D)               |           |                                      | (1,011,397.00) | (655,272.00)  | 2,520,440.00  | (987,000.00)  | (137,000.00)  | 428,943.00    | (1,337,000.00) | 208,000.00    |
| F. ENDING CASH (A + E)                             |           |                                      | 18,365,925.83  | 17,710,653.83 | 20,231,093.83 | 19,244,093.83 | 19,107,093.83 | 19,536,036.83 | 18,199,036.83  | 18,407,036.83 |
| 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                                |           | 18,407,036.83 | 19,215,036.83 | 19,223,036.83 | 19,731,036.83 |            |             |               |               |
| B. RECEIPTS                                      |           |               |               |               |               |            |             |               |               |
| LCFF/Revenue Limit Sources                       |           |               |               |               |               |            |             |               |               |
| Principal Apportionment                          | 8010-8019 |               |               |               |               |            |             | 0.00          |               |
| Property Taxes                                   | 8020-8079 |               |               |               |               |            |             | 0.00          |               |
| Miscellaneous Funds                              | 8080-8099 |               |               |               |               |            |             | 0.00          |               |
| Federal Revenue                                  | 8100-8299 | 90,000.00     | 90,000.00     | 90,000.00     | 75,000.00     | 20,000.00  |             | 501,943.00    | 501,943.00    |
| Other State Revenue                              | 8300-8599 | 800,000.00    |               | 500,000.00    |               |            |             | 4,057,440.00  | 4,057,440.00  |
| Other Local Revenue                              | 8600-8799 | 1,250,000.00  | 1,250,000.00  | 1,250,000.00  | 500,000.00    | 120,000.00 |             | 10,743,728.00 | 10,743,728.00 |
| Interfund Transfers In                           | 8910-8929 |               |               |               |               |            |             | 75,000.00     | 75,000.00     |
| All Other Financing Sources                      | 8930-8979 |               |               |               |               |            |             | 0.00          |               |
| TOTAL RECEIPTS                                   |           | 2,140,000.00  | 1,340,000.00  | 1,840,000.00  | 575,000.00    | 140,000.00 | 0.00        | 15,378,111.00 | 15,378,111.00 |
| C. DISBURSEMENTS                                 |           |               |               |               |               |            |             |               |               |
| Certificated Salaries                            | 1000-1999 | 265,000.00    | 265,000.00    | 265,000.00    | 265,000.00    |            |             | 2,941,321.00  | 2,941,321.00  |
| Classified Salaries                              | 2000-2999 | 102,000.00    | 102,000.00    | 102,000.00    | 77,000.00     |            |             | 1,213,902.00  | 1,213,902.00  |
| Employee Benefits                                | 3000-3999 | 185,000.00    | 185,000.00    | 185,000.00    | 140,000.00    |            |             | 1,990,829.00  | 1,990,829.00  |
| Books and Supplies                               | 4000-4999 | 30,000.00     | 30,000.00     | 30,000.00     | 25,000.00     | 14,000.00  |             | 469,345.00    | 469,345.00    |
| Services   | 5000-5999 | 750,000.00    | 750,000.00    | 750,000.00    | 750,000.00    | 14,727.00  |             | 9,014,727.00  | 9,014,727.00  |
| Capital Outlay                                   | 6000-6599 |               |               |               |               |            |             | 0.00          | 0.00          |
| Other Outgo                                      | 7000-7499 |               |               |               |               |            |             | 0.00          | 0.00          |
| Interfund Transfers Out                          | 7600-7629 |               |               |               |               |            |             | 0.00          | 0.00          |
| All Other Financing Uses                         | 7630-7699 |               |               |               |               |            |             | 0.00          | 0.00          |

| Description  | Object    | March         | April         | May           | June          | Accruals   | Adjustments | TOTAL         | BUDGET        |
|--|-----------|---------------|---------------|---------------|---------------|------------|-------------|---------------|---------------|
| TOTAL DISBURSEMENTS                                |           | 1,332,000.00  | 1,332,000.00  | 1,332,000.00  | 1,257,000.00  | 28,727.00  | 0.00        | 15,630,124.00 | 15,630,124.00 |
| D. BALANCE SHEET ITEMS                             |           |               |               |               |               |            |             |               |               |
| <u>Assets and Deferred Outflows</u>                |           |               |               |               |               |            |             |               |               |
| Cash Not In Treasury                               | 9111-9199 |               |               |               |               |            |             | 0.00          |               |
| Accounts Receivable                                | 9200-9299 |               |               |               |               |            |             | 180,000.00    |               |
| Due From Other Funds                               | 9310      |               |               |               |               |            |             | 0.00          |               |
| Stores   | 9320      |               |               |               |               |            |             | 0.00          |               |
| Prepaid Expenditures                               | 9330      |               |               |               |               |            |             | 0.00          |               |
| Other Current Assets                               | 9340      |               |               |               |               |            |             | 0.00          |               |
| Lease Receiv able                                  | 9380      |               |               |               |               |            |             | 0.00          |               |
| Deferred Outflows of Resources                     | 9490      |               |               |               |               |            |             | 0.00          |               |
| SUBTOTAL   |           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00       | 0.00        | 180,000.00    |               |
| <u>Liabilities and Deferred Inflows</u>            |           |               |               |               |               |            |             |               |               |
| Accounts Payable                                   | 9500-9599 |               |               |               |               |            |             | 145,000.00    |               |
| Due To Other Funds                                 | 9610      |               |               |               |               |            |             | 0.00          |               |
| Current Loans                                      | 9640      |               |               |               |               |            |             | 0.00          |               |
| Unearned Revenues                                  | 9650      |               |               |               |               |            |             | 0.00          |               |
| Deferred Inflows of Resources                      | 9690      |               |               |               |               |            |             | 0.00          |               |
| SUBTOTAL   |           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00       | 0.00        | 145,000.00    |               |
| <u>Nonoperating</u>                                |           |               |               |               |               |            |             |               |               |
| Suspense Clearing                                  | 9910      |               |               |               |               |            |             | 0.00          |               |
| TOTAL BALANCE SHEET ITEMS                          |           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00       | 0.00        | 35,000.00     |               |
| E. NET INCREASE/DECREASE (B - C + D)               |           | 808,000.00    | 8,000.00      | 508,000.00    | (682,000.00)  | 111,273.00 | 0.00        | (217,013.00)  | (252,013.00)  |
| F. ENDING CASH (A + E)                             |           | 19,215,036.83 | 19,223,036.83 | 19,731,036.83 | 19,049,036.83 |            |             |               |               |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |               |               |               |               |            |             | 19,160,309.83 |               |

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 (EC) sections 33129, 41023, and 42130)

Signed: \_\_\_\_\_  
JPA Administrator or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: December 07, 2023

Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to 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: Anthony Oum

Telephone: 510/293-2906

Title: Fiscal Services Administrator

E-mail: aoum@edenrop.org

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                             | This criterion is not checked for JPAs.  | n/a |         |
| CRITERIA AND STANDARDS (continued) |  |  | Met | Not Met |
| 2                                  | Enrollment   | This criterion is not checked for JPAs.  | n/a |         |
| 3                                  | ADA to Enrollment                                    | This criterion is not checked for JPAs.  | n/a |         |
| 4                                  | Local Control Funding Formula (LCFF) Revenue         | This criterion is not checked for JPAs.  | n/a |         |
| 5                                  | Salaries and Benefits                                | Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.                             |     | X       |
| 6a                                 | 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   |         |
| 6b                                 | 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   |         |
| 7                                  | Ongoing and Major Maintenance Account                | This criterion is not checked for JPAs.  | n/a |         |
| 8                                  | Deficit Spending                                     | Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.  |     | X       |
| 9a                                 | Fund Balance   | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.   | X   |         |
| 9b                                 | Cash Balance   | Projected general fund cash balance will be positive at the end of the current fiscal year.  | X   |         |
| 10                                 | 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 general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?   | X   |         |

First Interim  
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For the Fiscal Year 2023-24

|   |  |   |           |            |
|---|--|---|-----------|------------|
| 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 transfers to or from the general 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         |            |
| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |   | <b>No</b> | <b>Yes</b> |
| S6  | Long-term Commitments                          | Does the JPA 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 JPA provide postemployment benefits other than pensions (OPEB)?  | X         |            |
|   |  | • If yes, have there been changes since budget adoption in OPEB liabilities?  | n/a       |            |
| S7b   | Other Self-insurance Benefits                  | Does the JPA 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)  | n/a       |            |
|   |  | • Classified? (Section S8B, Line 1b)  | X         |            |
|   |  | • Management/supervisor/confidential? (Section S8C, Line 1b)  | n/a       |            |
| S9  | Status of Other Funds                          | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?  | X         |            |
| <b>ADDITIONAL FISCAL INDICATORS</b>         |  |   | <b>No</b> | <b>Yes</b> |
| A1  | Negative Cash Flow                             | Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?   | X         |            |
| A2  | Independent Position Control                   | Is personnel position control independent from the payroll system?  | X         |            |
| A3  | Declining Enrollment                           | Is enrollment decreasing in both the prior and current fiscal years?  | n/a       |            |
| A4  | New Charter Schools Impacting JPA's Enrollment | Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?   | n/a       |            |
| A5  | Salary Increases Exceed COLA                   | Has the JPA 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 JPA provide uncapped (100% employer paid) health benefits for current or retired employees?  | X         |            |
| A7  | Independent Financial System                   | Is the JPA's financial system independent from the county office system?  | X         |            |
| A8  | Fiscal Distress Reports                        | Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).  | X         |            |
| A9  | Change of JPA Director or Financial Official   | Have there been personnel changes in the JPA director or financial official positions within the last 12 months?  | X         |            |



| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)           |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            |                                      |                            |                        |                            |                        |
| 2. Federal Revenues   | 8100-8299            | 510,983.00                           | (1.77%)                    | 501,943.00             | 0.00%                      | 501,943.00             |
| 3. Other State Revenues   | 8300-8599            | 3,722,443.00                         | 9.00%                      | 4,057,440.00           | 0.00%                      | 4,057,440.00           |
| 4. Other Local Revenues   | 8600-8799            | 13,342,804.00                        | (19.48%)                   | 10,743,728.00          | 0.00%                      | 10,743,728.00          |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 180,000.00                           | (58.33%)                   | 75,000.00              | (66.67%)                   | 25,000.00              |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| c. Contributions  | 8980-8999            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 6. Total (Sum lines A1 thru A5c)  |                      | 17,756,230.00                        | (13.39%)                   | 15,378,111.00          | (.33%)                     | 15,328,111.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 3,472,899.00           |                            | 2,941,321.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 29,509.00              |                            | 28,643.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (561,087.00)           |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 3,472,899.00                         | (15.31%)                   | 2,941,321.00           | .97%                       | 2,969,964.00           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,687,448.00           |                            | 1,213,902.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 13,489.00              |                            | 15,159.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (487,035.00)           |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,687,448.00                         | (28.06%)                   | 1,213,902.00           | 1.25%                      | 1,229,061.00           |
| 3. Employee Benefits  | 3000-3999            | 2,358,784.00                         | (15.60%)                   | 1,990,829.00           | 0.00%                      | 1,990,876.00           |
| 4. Books and Supplies   | 4000-4999            | 520,567.00                           | (9.84%)                    | 469,345.00             | 0.00%                      | 469,345.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 10,537,123.00                        | (14.45%)                   | 9,014,727.00           | .26%                       | 9,038,267.00           |
| 6. Capital Outlay   | 6000-6999            | 5,537.00                             | (100.00%)                  | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section G below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 18,582,358.00                        | (15.89%)                   | 15,630,124.00          | .43%                       | 15,697,513.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (826,128.00)                         |                            | (252,013.00)           |                            | (369,402.00)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 8,631,736.00                         |                            | 7,805,608.00           |                            | 7,553,595.00           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 7,805,608.00                         |                            | 7,553,595.00           |                            | 7,184,193.00           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted   | 9740                 | 102,508.00                           |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            |                        |                            |                        |
| d. Assigned   | 9780                 | 6,588,159.00                         |                            | 6,615,787.00           |                            | 6,242,342.00           |

| 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) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| e. Unassigned/Unappropriated  |              |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789         | 1,114,941.00                         |                            | 937,808.00             |                            | 941,851.00             |
| 2. Unassigned/Unappropriated  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)  |              | 7,805,608.00                         |                            | 7,553,595.00           |                            | 7,184,193.00           |
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund )   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 1,114,941.00                         |                            | 937,808.00             |                            | 941,851.00             |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999) (Enter projections)  | 979Z         |                                      |                            | 0.00                   |                            | 0.00                   |
| (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 - by Amount (Sum lines E1a thru E2c)  |              | 1,114,941.00                         |                            | 937,808.00             |                            | 941,851.00             |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F2)   |              | 6.00%                                |                            | 6.00%                  |                            | 6.00%                  |
| <b>F. RECOMMENDED RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. JPA ADA<br>Used to determine the reserve standard percentage level on Line F5<br>(Enter ADA for current and two subsequent years, if applicable)   |              |                                      |                            |                        |                            |                        |
| 2. Total Expenditures and Other Financing Uses (Line B11)   |              | 18,582,358.00                        |                            | 15,630,124.00          |                            | 15,697,513.00          |
| 3. Less: Special Education Pass-through<br>(Not applicable for JPAs)  |              | N/A                                  |                            | N/A                    |                            | N/A                    |
| 4. Sub-Total (Line F2 minus F3)   |              | 18,582,358.00                        |                            | 15,630,124.00          |                            | 15,697,513.00          |
| 5. Reserve Standard Percentage Level<br>(Refer to Form 01CSI, Criterion 10 for calculation details)   |              | 5%                                   |                            | 5%                     |                            | 5%                     |
| 6. Reserve Standard - By Percent (Line F4 times F5)   |              | 929,117.90                           |                            | 781,506.20             |                            | 784,875.65             |
| 7. Reserve Standard - By Amount<br>(Refer to Form 01CSI, Criterion 10 for calculation details)  |              | 80,000.00                            |                            | 80,000.00              |                            | 80,000.00              |
| 8. Reserve Standard (Greater of Line F6 or F7)  |              | 929,117.90                           |                            | 781,506.20             |                            | 784,875.65             |
| 9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)   |              | YES                                  |                            | YES                    |                            | YES                    |
| <b>G. ASSUMPTIONS</b><br><br>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.<br><br>Adjustment in B1d and B2d in FY 2024-2025 projection is due to the end of grant funds and use of FY 2022-2023 surplus for planned deficit spending in FY 2023-2024 only. |              |                                      |                            |                        |                            |                        |

First Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description  | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 011 GENERAL FUND                                       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 180,000.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 081 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 111 ADULT EDUCATION FUND                               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 121 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 131 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 141 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 211 BUILDING FUND                                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 351 COUNTY SCHOOL FACILITIES FUND                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 180,000.00                              |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 611 CAFETERIA ENTERPRISE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |

First Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description                   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|-------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|                               | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 67I SELF-INSURANCE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail            | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail     |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation           |                          |                       |                            |                       |  |   |                                 |                               |
| 71I RETIREE BENEFIT FUND      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail            |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail     |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation           |                          |                       |                            |                       |  |   |                                 |                               |
| 76I WARRANT/PASS-THROUGH FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail            |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail     |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation           |                          |                       |                            |                       |  |   |                                 |                               |
| 95I STUDENT BODY FUND         |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail            |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail     |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation           |                          |                       |                            |                       |  |   |                                 |                               |
| TOTALS                        | 0.00                     | 0.00                  | 0.00                       | 0.00                  | 180,000.00                             | 180,000.00                              |                                 |                               |

Provide methodology and assumptions used to estimate 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.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

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**CRITERIA AND STANDARDS**

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1. **CRITERION: Average Daily Attendance**  
This criterion is not checked for JPAs.
  
2. **CRITERION: Enrollment**  
This criterion is not checked for JPAs.
  
3. **CRITERION: ADA to Enrollment**  
This criterion is not checked for JPAs.
  
4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**  
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

| Fiscal Year                 | Unaudited Actuals                                     |  | Ratio of Salaries and Benefits<br>to Total Expenditures |
|-----------------------------|---|--|---|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999) | Total Expenditures<br>(Form 01, Objects 1000-7499) |   |
| Third Prior Year (2020-21)  | 5,852,432.15  | 11,580,302.45                                      | 50.5%   |
| Second Prior Year (2021-22) | 6,467,458.09  | 14,017,959.20                                      | 46.1%   |
| First Prior Year (2022-23)  | 7,348,640.59  | 17,423,088.16                                      | 42.2%   |
|                             | Historical Average Ratio:                             |  | 46.3%   |

|   | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---|---------------------------|----------------------------------|----------------------------------|
| JPA's Reserve Standard Percentage<br>(Criterion 10B, Line 4):   | 5%                        | 5%                               | 5%                               |
| <b>JPA's Salaries and Benefits Standard</b><br>(historical average ratio, plus/minus the<br>greater of 3% or the JPA's reserve<br>standard percentage): | <b>41.3% to 51.3%</b>     | <b>41.3% to 51.3%</b>            | <b>41.3% to 51.3%</b>            |

5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

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

| Fiscal Year                   | Projected Year Totals  |  | Ratio of Salaries and Benefits<br>to Total Expenditures | Status  |
|-------------------------------|--|--|---|---------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |   |         |
| Current Year (2023-24)        | 7,519,131.00   | 18,582,358.00  | 40.5%   | Not Met |
| 1st Subsequent Year (2024-25) | 6,146,052.00   | 15,630,124.00  | 39.3%   | Not Met |
| 2nd Subsequent Year (2025-26) | 6,189,901.00   | 15,697,513.00  | 39.4%   | Not Met |

5C. Comparison of JPA Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio of salary and benefit costs to total expenditures has changed by more than the standard 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 salaries and benefits.

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

For Current Year (2023-24), there are multiple grants whereby EAROP acts as a pass through, funding member districts, causing a ratio of 40.50%.

6. 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.

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

6A. Calculating the JPA'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 JPA's explanation percentage range.

| Object Range / Fiscal Year  | Budget Adoption      | First Interim         |                | Change Is Outside<br>Explanation Range |
|---|----------------------|-----------------------|----------------|--|
|   | Budget               | Projected Year Totals |                |  |
|   | (Form 01CS, Item 6B) | (Fund 01) (Form MYPI) | Percent Change |  |
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) |                      |                       |                |  |
| Current Year (2023-24)  | 510,983.00           | 510,983.00            | 0.0%           | No                                     |
| 1st Subsequent Year (2024-25)                                     | 501,943.00           | 501,943.00            | 0.0%           | No                                     |
| 2nd Subsequent Year (2025-26)                                     | 501,943.00           | 501,943.00            | 0.0%           | No                                     |

Explanation  
(required if Yes)

| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) |              |              |      |    |
|---|--------------|--------------|------|----|
| Current Year (2023-24)  | 3,600,220.00 | 3,722,443.00 | 3.4% | No |
| 1st Subsequent Year (2024-25)   | 4,057,440.00 | 4,057,440.00 | 0.0% | No |
| 2nd Subsequent Year (2025-26)   | 4,057,440.00 | 4,057,440.00 | 0.0% | No |

Explanation  
(required if Yes)

| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) |               |               |       |    |
|---|---------------|---------------|-------|----|
| Current Year (2023-24)  | 13,083,181.00 | 13,342,804.00 | 2.0%  | No |
| 1st Subsequent Year (2024-25)   | 10,983,510.00 | 10,743,728.00 | -2.2% | No |
| 2nd Subsequent Year (2025-26)   | 10,983,510.00 | 10,743,728.00 | -2.2% | No |

Explanation  
(required if Yes)

| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) |            |            |       |     |
|--|------------|------------|-------|-----|
| Current Year (2023-24)   | 469,345.00 | 520,567.00 | 10.9% | Yes |
| 1st Subsequent Year (2024-25)  | 469,345.00 | 469,345.00 | 0.0%  | No  |
| 2nd Subsequent Year (2025-26)  | 469,345.00 | 469,345.00 | 0.0%  | No  |

Explanation  
(required if Yes)

For Current Year (2023-24), increase of 10.90% from Adopted Budget to First Interim is due to mid year changes as needs arise.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

|                               |               |               |      |    |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2023-24)        | 10,338,442.00 | 10,537,123.00 | 1.9% | No |
| 1st Subsequent Year (2024-25) | 9,056,091.00  | 9,014,727.00  | -.5% | No |
| 2nd Subsequent Year (2025-26) | 9,081,000.00  | 9,038,267.00  | -.5% | No |

Explanation  
(required if Yes)

6B. Calculating the JPA's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption | First Interim         | Percent Change | Explanation Range |
|----------------------------|-----------------|-----------------------|----------------|-------------------|
|                            | Budget          | Projected Year Totals |                |                   |

Total Federal, Other State, and Other Local Revenues (Section 6A)

|                               |               |               |       |     |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24)        | 17,194,384.00 | 17,576,230.00 | 2.2%  | Met |
| 1st Subsequent Year (2024-25) | 15,542,893.00 | 15,303,111.00 | -1.5% | Met |
| 2nd Subsequent Year (2025-26) | 15,542,893.00 | 15,303,111.00 | -1.5% | Met |

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)

|                               |               |               |      |     |
|-------------------------------|---------------|---------------|------|-----|
| Current Year (2023-24)        | 10,807,787.00 | 11,057,690.00 | 2.3% | Met |
| 1st Subsequent Year (2024-25) | 9,525,436.00  | 9,484,072.00  | -.4% | Met |
| 2nd Subsequent Year (2025-26) | 9,550,345.00  | 9,507,612.00  | -.4% | Met |

6C. Comparison of JPA Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is not met; no entry is allowed below.

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

Explanation:

Federal Revenue  
(linked from 6A  
if NOT met)

Explanation:

Other State Revenue  
(linked from 6A  
if NOT met)

Explanation:

Other Local Revenue  
(linked from 6A  
if NOT met)

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

Explanation:

Books and Supplies  
(linked from 6A  
if NOT met)

Explanation:

Services and Other Exps  
(linked from 6A  
if NOT met)



7.

**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 JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

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

<sup>1</sup>Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund. <sup>2</sup>A JPA that is the Administrative Unit of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the JPA's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

|   | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---|---------------------------|----------------------------------|----------------------------------|
| JPA's Available Reserve Percentage<br>(Criterion 10C, Line 9)                                     | 6.0%                      | 6.0%                             | 6.0%                             |
| JPA's Deficit Spending Standard Percentage Levels<br>(one-third of available reserve percentage): | 2.0%                      | 2.0%                             | 2.0%                             |

8B. Calculating the JPA'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                                  |   |   | Status  |
|-------------------------------|--|---|---|---------|
|                               | Net Change in<br>Fund Balance<br>(Form 011, Section E) | Total Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Fund<br>Balance is negative, else<br>N/A) |         |
|                               | (Form MYPI, Line C)                                    | (Form MYPI, Line B11)   |   |         |
| Current Year (2023-24)        | (826,128.00)   | 18,582,358.00   | 4.4%  | Not Met |
| 1st Subsequent Year (2024-25) | (252,013.00)   | 15,630,124.00   | 1.6%  | Met     |
| 2nd Subsequent Year (2025-26) | (369,402.00)   | 15,697,513.00   | 2.4%  | Not Met |

8C. Comparison of JPA Deficit Spending to the Standard

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

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

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

For Current Year (2023-24), the -\$826,128 is planned deficit spending due to \$1,626,027 surplus as reported at FY 2022-2023 Unaudited Actuals.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the JPA's General 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.

| Ending Fund Balance           |  |        |
|-------------------------------|--|--------|
| General Fund                  |  |        |
| Projected Year Totals         |  |        |
| Fiscal Year                   | (Form 01I, Line F2) (Form MYPI, Line D2) | Status |
| Current Year (2023-24)        | 7,805,608.00                             | Met    |
| 1st Subsequent Year (2024-25) | 7,553,595.00                             | Met    |
| 2nd Subsequent Year (2025-26) | 7,184,193.00                             | Met    |

9A-2. Comparison of the JPA's Ending Fund Balance to the Standard

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

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

9B-1. Determining if the JPA's Ending Cash Balance is Positive

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

| Ending Cash Balance    |                                  |        |
|------------------------|----------------------------------|--------|
| General Fund           |                                  |        |
| Fiscal Year            | (Form CASH, Line F, June Column) | Status |
| Current Year (2023-24) | 19,377,322.83                    | Met    |

9B-2. Comparison of the JPA's Ending Cash Balance to the Standard

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

| Percentage Level            | JPA ADA |            |
|-----------------------------|---------|------------|
| 5% or \$80,000 (greater of) | 0       | to 300     |
| 4% or \$80,000 (greater of) | 301     | to 1,000   |
| 3%                          | 1,001   | to 30,000  |
| 2%                          | 30,001  | to 400,000 |
| 1%                          | 400,001 | and over   |

<sup>1</sup> Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund. <sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

<sup>3</sup> A JPA 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.

|  | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten) | 0.00                      | 0.00                             | 0.00                             |
| <b>JPA's Reserve Standard Percentage Level:</b>  | <b>5%</b>                 | <b>5%</b>                        | <b>5%</b>                        |

10A. Calculating the JPA's Special Education Pass-through Exclusions (only for JPAs that serve as the AU of a SELPA)

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

|   | Current Year<br>Projected Year Totals<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---|--|----------------------------------|----------------------------------|
| 1. Total Expenditures and Other Financing Uses<br>(Criterion 8, Item 8B)                | 18,582,358.00                                      | 15,630,124.00                    | 15,697,513.00                    |
| 2. Plus: Special Education Pass-through<br>(Not applicable for JPAs)                    | N/A  | N/A                              | N/A                              |
| 3. Net Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                  | 18,582,358.00                                      | 15,630,124.00                    | 15,697,513.00                    |
| 4. Reserve Standard Percentage Level  | 5%   | 5%                               | 5%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)                             | 929,117.90   | 781,506.20                       | 784,875.65                       |
| 6. Reserve Standard - by Amount<br>(\$80,000 for JPAs with less than 1,001 ADA, else 0) | 80,000.00  | 80,000.00                        | 80,000.00                        |
| 7. <b>JPA's Reserve Standard</b><br><b>(Greater of Line B5 or Line B6)</b>              | <b>929,117.90</b>                                  | <b>781,506.20</b>                | <b>784,875.65</b>                |

**10C. Calculating the JPA'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  | Current Year          |                     |                     |
|--|-----------------------|---------------------|---------------------|
|  | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
|  | (2023-24)             | (2024-25)           | (2025-26)           |
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)   | 0.00                  |                     |                     |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)   | 1,114,941.00          | 937,808.00          | 941,851.00          |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)   | 0.00                  | 0.00                | 0.00                |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(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<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)   | 0.00                  |                     |                     |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)   | 0.00                  |                     |                     |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)   | 0.00                  |                     |                     |
| 8. JPA's Available Reserve Amount<br>(Lines C1 thru C7)  | 1,114,941.00          | 937,808.00          | 941,851.00          |
| 9. JPA's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 6.00%                 | 6.00%               | 6.00%               |
| <b>JPA's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>929,117.90</b>     | <b>781,506.20</b>   | <b>784,875.65</b>   |
| Status:  | Met                   | Met                 | Met                 |

**10D. Comparison of JPA 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)

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**SUPPLEMENTAL INFORMATION**

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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 JPA 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?

Yes

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

Litigation and unknown at this time.

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

- 1a. Does your JPA have ongoing general 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 JPA have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

- 1a. Does your JPA 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 general fund to restricted resources in the general 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 general fund to cover operating deficits in either the general fund or any other 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 capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

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

S5A. Identification of the JPA's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

| Description / Fiscal Year     | Budget Adoption<br>(Form 01CS, Item S5A)        | First Interim<br>Projected<br>Year Totals | Percent<br>Change | Amount of<br>Change | Status |
|-------------------------------|---|---|-------------------|---------------------|--------|
| 1a.                           | <b>Contributions, Unrestricted General Fund</b> |   |                   |                     |        |
|                               | This item is not applicable for JPAs.           |   |                   |                     |        |
| 1b.                           | <b>Transfers In, General Fund *</b>             |   |                   |                     |        |
| Current Year (2023-24)        | 180,000.00                                      | 180,000.00                                | 0.0%              | 0.00                | Met    |
| 1st Subsequent Year (2024-25) | 75,000.00                                       | 75,000.00                                 | 0.0%              | 0.00                | Met    |
| 2nd Subsequent Year (2025-26) | 25,000.00                                       | 25,000.00                                 | 0.0%              | 0.00                | Met    |
| 1c.                           | <b>Transfers Out, General Fund *</b>            |   |                   |                     |        |
| 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    |

1d. Capital Project Cost Overruns

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

No

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

SSB. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

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

- 1a.

This item is not applicable for JPAs.
- 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.

MET - Projected transfers out 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)

- 1d.

NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:  
(required if YES)



## S6. Long-term Commitments

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

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. <sup>1</sup>Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

## S6A. Identification of the JPA's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), 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 JPA 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?

No

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

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2023 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Leases                        | 7                    | General Fund (01)                    |                             | 94,402                               |
| Certificates of Participation |                      |                                      |                             |                                      |
| General Obligation Bonds      |                      |                                      |                             |                                      |
| Supp Early Retirement Program |                      |                                      |                             |                                      |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          | XXX                  | General Fund (01) & Adult Ed (11)    |                             | 68,511                               |

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

|                                |    |                   |  |           |
|--------------------------------|----|-------------------|--|-----------|
| Long Term Pension Liability    |    | General Fund (01) |  | 8,366,398 |
| STRS on Behalf                 |    | General Fund (01) |  | 304,413   |
| KBA - Multi Functional Devices | .5 | General Fund (01) |  | 3,787     |
| Pitney Bowes                   | 1  | General Fund (01) |  | 2,244     |
|                                |    |                   |  |           |
|                                |    |                   |  |           |
|                                |    |                   |  |           |
|                                |    |                   |  |           |
| TOTAL:                         |    |                   |  | 8,839,755 |

| Type of Commitment (continued) | Prior Year<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--------------------------------|-------------------------|---------------------------|----------------------------------|----------------------------------|
|                                | Annual Payment          | Annual Payment            | Annual Payment                   | Annual Payment                   |
|                                | (P & I)                 | (P & I)                   | (P & I)                          | (P & I)                          |
| Leases                         | 87,232                  | 94,402                    | 95,346                           | 96,300                           |
| Certificates of Participation  |                         |                           |                                  |                                  |
| General Obligation Bonds       |                         |                           |                                  |                                  |
| Supp Early Retirement Program  |                         |                           |                                  |                                  |
| State School Building Loans    |                         |                           |                                  |                                  |
| Compensated Absences           |                         |                           |                                  |                                  |

## Other Long-term Commitments (continued):

|                                |           |           |           |           |
|--------------------------------|-----------|-----------|-----------|-----------|
| Long Term Pension Liability    | 8,366,398 | 8,366,398 | 8,366,398 | 8,366,398 |
| STRS on Behalf                 | 304,413   | 304,413   | 304,413   | 304,413   |
| KBA - Multi Functional Devices | 15,162    | 17,062    | 17,062    | 17,062    |
| Pitney Bowes                   | 2,244     |           |           |           |
|                                |           |           |           |           |
|                                |           |           |           |           |

|  |           |           |           |           |
|--|-----------|-----------|-----------|-----------|
|  |           |           |           |           |
|  |           |           |           |           |
|  |           |           |           |           |
| Total Annual Payments:                                       | 8,775,449 | 8,782,275 | 8,783,219 | 8,784,173 |
| Has total annual payment increased over prior year (2022-23) | Yes       | Yes       | Yes       | Yes       |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

These contracted increases will be paid from the general fund.

**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.

**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 JPA'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 JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

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

n/a

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

n/a

2

OPEB Liabilities

Budget Adoption  
(Form 01CS, Item S7A)

First Interim

a. Total OPEB liability

1,056,941.00

b. OPEB plan(s) fiduciary net position (if applicable)

802,509.00

c. Total/Net OPEB liability (Line 2a minus Line 2b)

0.00 254,432.00

d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?

Actuarial

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Oct 06, 2023

3

OPEB Contributions

Budget Adoption  
(Form 01CS, Item S7A)

First Interim

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

Current Year (2023-24)

0.00

1st Subsequent Year (2024-25)

0.00

2nd Subsequent Year (2025-26)

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)

0.00 0.00

1st Subsequent Year (2024-25)

0.00

2nd Subsequent Year (2025-26)

0.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4.

Comments:

**S7B. Identification of the JPA'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 | <p>a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)</p> | No  |
|   | <p>b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?</p>   | n/a |
|   | <p>c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?</p>   | n/a |

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

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

|   |                  |  |
|---|------------------|--|
| 4 | <p>Comments:</p> |  |
|---|------------------|--|

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

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

**S8A. Cost Analysis of JPA'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?

n/a

If Yes or n/a, 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)<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 27.0                                  | 29.0                      | 28.0                             | 28.0                             |

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

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

If No, complete questions 5 and 6.

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

n/a

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:

Aug 03, 2023

3. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

100,143

82,383

83,155

% change in salary schedule from prior year

4.0%

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

1st Subsequent Year

2nd Subsequent Year

|  | (2023-24) | (2024-25) | (2025-26) |
|--|-----------|-----------|-----------|
| 6. Amount included for any tentative salary schedule increases |           |           |           |

|  | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| <b>Certificated (Non-management) Health and Welfare (H&amp;W) Benefits</b> |                           |                                  |                                  |
| 1. Are costs of H&W benefit changes included in the interim and MYPs?      | Yes                       | Yes                              | Yes                              |
| 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?

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

If Yes, explain the nature of the new costs:

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

|  | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| <b>Certificated (Non-management) Attrition (layoffs and retirements)</b>                                 |                           |                                  |                                  |
| 1. Are savings from attrition included in the interim and MYPs?  | No                        | No                               | No                               |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | No                        | No                               | No                               |

**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 JPA's Labor Agreements - Classified (Non-management) Employees**

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

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

Were all classified labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

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

|   | Prior Year (2nd Interim)<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 20.0                                  | 18.0                      | 14.0                             | 14.0                             |

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

Aug 03, 2023

3. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

61,200

50,350

50,820

% change in salary schedule from prior year

4.0%

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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

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

Yes

Yes

Yes

2. Total cost of H&amp;W benefits

3. Percent of H&amp;W cost paid by employer

4. Percent projected change in H&amp;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?

|    |  |  |
|----|--|--|
| No |  |  |
|    |  |  |

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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
|                           |                                  |                                  |
|                           |                                  |                                  |

- 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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---------------------------|----------------------------------|----------------------------------|
| No                        | No                               | No                               |
| No                        | No                               | No                               |

- 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 JPA'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?

n/a

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)<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 7.0                                   | 7.0                       | 6.0                              | 6.0                              |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(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")

Yes

Yes

Yes

24,107

19,820

20,015

4.0%

**Negotiations Not Settled**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential****Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

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**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are step & column adjustments included in the interim and MYPs?

Yes

Yes

Yes

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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are costs of other benefits included in the interim and MYPs?

Yes

Yes

Yes

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 general 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 A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-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 enrollment decreasing in both the prior and current fiscal years?

n/a

A4. Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?

n/a

A5. Has the JPA 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?

No

A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the JPA's financial system independent of the county office system?

No

A8. Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months?

No

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

Comments:  
(optional)

End of Joint Powers Agency First Interim Criteria and Standards Review

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

Eden Area ROP JPA

Alameda 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)

**WWC - 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**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

| ACCOUNT<br>FD - RS - PY - GO - FN - OB                    | RESOURCE | OBJECT | VALUE          |
|---|----------|--------|----------------|
| 01-5610-0-0000-0000-9790                                  | 5610     | 9790   | (\$136,357.00) |
| Explanation: Remedied in Board Approved Operating Budget. |          |        |                |
| 01-6387-0-0000-0000-9740                                  | 6387     | 9740   | \$2,302,117.00 |
| Explanation: Remedied in Board Approved Operating Budget. |          |        |                |
| 01-6520-0-0000-0000-9790                                  | 6520     | 9790   | (\$74,726.00)  |
| Explanation: Remedied in Board Approved Operating Budget. |          |        |                |

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

| ACCOUNT<br>FD - RS - PY - GO - FN - OB                    | RESOURCE | OBJECT | VALUE          |
|---|----------|--------|----------------|
| 01-5610-0-0000-0000-9791                                  | 5610     | 9791   | (\$136,357.00) |
| Explanation: Remedied in Board Approved Operating Budget. |          |        |                |
| 01-6387-0-0000-0000-9791                                  | 6387     | 9791   | \$2,302,117.00 |
| Explanation: Remedied in Board Approved Operating Budget. |          |        |                |
| 01-6520-0-0000-0000-9791                                  | 6520     | 9791   | (\$74,726.00)  |
| Explanation: Remedied in Board Approved Operating Budget. |          |        |                |

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

**Exception**

| FUND  | RESOURCE | NEG. EFB       |
|---|----------|----------------|
| 01  | 5610     | (\$136,357.00) |
| Explanation: Remedied in Board Approved Operating Budget. |          |                |
| 01  | 6355     | (\$28,269.00)  |
| Explanation: Remedied in Board Approved Operating Budget. |          |                |
| 01  | 6520     | (\$74,726.00)  |
| Explanation: Remedied in Board Approved Operating Budget. |          |                |
| Total of negative resource balances for Fund 01           |          | (\$239,352.00) |

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

**Exception**

| FUND  | RESOURCE | OBJECT | VALUE          |
|---|----------|--------|----------------|
| 01  | 5610     | 9790   | (\$136,357.00) |
| Explanation: Remedied in Board Approved Operating Budget. |          |        |                |
| 01  | 6355     | 9790   | (\$28,269.00)  |
| Explanation: Remedied in Board Approved Operating Budget. |          |        |                |
| 01  | 6520     | 9790   | (\$74,726.00)  |
| Explanation: Remedied in Board Approved Operating Budget. |          |        |                |



First Interim  
Board Approved Operating Budget 2023-24

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Eden Area ROP JPA**

**Alameda 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)

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

**Eden Area ROP JPA**

**Alameda 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)

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

Eden Area ROP JPA

Alameda 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)