



# **2023-2024 ADOPTED BUDGET REPORT**

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**Board Meeting: Friday, June 9, 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 ADOPTED BUDGET REPORT

The FY 2023-2024 Adopted Budget Report, driven by California Education Code 42127(a)(2), states that "On or before July 1 of each year, the governing board of each school district shall ... Adopt a budget." Therefore, the FY 2023-2024 Adopted Budget Report covers the financial and budgetary status of the Eden Area ROP (EAROP) from July 1, 2023 to June 30, 2024. EAROP's FY 2023-2024 Adopted Budget Report reflects a positive certification, whereby EAROP shows that we are able to meet our financial obligations for FY 2023-2024, and the multi year projection (MYP) for the two subsequent FYs (i.e., FY 2024-2025 and FY 2025-2026). Lastly, assumptions used in the FY 2023-2024 Adopted Budget Report use datapoints as recommended by School Services of California (SSC) and Alameda County Office of Education (ACOE).

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

EAROP's FY 2022-2023 Adopted Budget that went to board on 06/16/2022 (Action Item A) had projected revenues of \$18,860,332 and projected expenses of \$18,531,851, which anticipated a net increase in fund balance of \$328,481. As for FY 2023-2024 Adopted Budget, projected revenues are \$17,374,384 and projected expenses are \$17,992,925, engaging in planned deficit spending of fund balance by \$618,541. Yet at 2022-2023 Second Interim Report that went to board on 03/02/2023 (Action Item C), it was reported that our planned deficit spending for FY 2023-2024 was \$904,538. This planned deficit spending has improved by \$285,997 at FY 2023-2024 Adopted Budget, a 31.6% improvement. Even with the planned deficit spending, EAROP submitted a positive certification at our 2022-2023 Second Interim Report, with the concurrence of ACOE, per their letter dated 04/17/2023, as presented to board on 05/04/2023 (Communications Item A).

Details of major changes to the FY 2023-2024 Adopted Budget are listed below:

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

- 8.22% COLA applied to FY 2023-2024, using FY 2022-2023 as a base, which is an increase of \$717,046 in General Fund (Resource 0350) apportionment across all four member districts. Per School Services of California's 2023-2024 May Revision worksheet (as of 05/19/2023), COLA then increases to 3.94% for FY 2024-2025, 3.29% for FY 2025-2026 and finally 3.19% for FY 2026-2027.
- Apprenticeship (Resource 6355) appropriated \$318,800.
- Strong Workforce Program (Resource 6388 with Option 069) – Pandemic: Efficiency and Access = CTE Equity (PEACE) that went to board 04/07/2022 (Consent Item F), appropriated \$1,957,822. Since this grant ends on 06/30/2024, there is \$1,430,940 of anticipated carryover into FY 2023-2024, which may be adjusted, depending on activity at the end of FY 2022-2023.

- Strong Workforce Program (Resource 6388 with Option 081) – Connections that went to board on 04/13/2023 (Consent Item K) appropriated \$2,000,000.
- Hayward Promise Neighborhood (Resource 5810) appropriated \$381,915, representing Round 3 of funding for HPN, and said total is a combination of Year 1 (Option 091) and Year 2 (Option 092) because each year within HPN is based on a calendar year award, whereas Year 1's duration is 01/01/2023 – 12/31/2023 and Year 2's duration is 01/01/2024 – 12/31/2024.
- Workability (Resource 6520 with Option 086) appropriated \$82,440.
- Career Technical Education Incentive Grant (CTEIG [Resource 6387]) that went to board on 06/16/2022 (Consent Item H) has an anticipated carryover of \$43,889 for FY 21 grant year (Option 073), which may be adjusted, depending on activity at the end of FY 2022-2023. Furthermore, an appropriation of \$2,836,800 in revenue for FY 22 grant year (Option 082) went to board on 04/13/2023 (Consent Item G).
- Workforce Innovation and Opportunity Act (WIOA) grant (Resource 5610 with Option 084) for Year 3 that went to board on 10/07/2021 (Action Item F) appropriated \$160,081.
- STRS on Behalf (Resource 7690) appropriated \$318,291 to match ACOE estimate for FY 2023-2024.
- Chabot Los Positas Community College District for Student Support Services (Resource 9040 with Option 087) for CATMA appropriated \$32,000.

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

- For FY 2023-2024, CTE per section cost increase is subject to the COLA increase of 8.22%, that is from \$19,543 to \$21,149. When considering 77 sections across all member districts, it is an increase of \$123,662. Per School Services of California's 2023-24 May Revision worksheet (as of 05/19/2023), a 3.94% increase for FY 2024-2025, increases the per section cost from \$21,149 to \$21,982. As for FY 2025-2026, a 3.29% increase for FY 2025-2026, increases the per section cost from \$21,982 to \$22,705. Lastly, for FY 2026-2027, a 3.19% COLA increase, the per section cost rises from \$22,705 to \$23,429. These increases are reflected in the FY 2023-2024 Adopted Budget, as well as in our MYP for the two subsequent FYs.
- Increase discretionary expenses to address inflation.
- Instructor (Position 68), for Dental, will shift funding from K12 to Adult Education.
- Pandemic Services Liaison (Position 123) has been eliminated.
- Roving Substitute (Position 136) has been eliminated.
- An appropriation of \$1,300,000 in unrestricted general fund to address bussing services for students.
- Strong Workforce Program (Resource 6388 with Option 069) – Pandemic: Efficiency and Access = CTE Equity (PEACE) appropriated \$1,430,940 to match its anticipated revenue carryover. Since this grant ends 06/30/2024, this appropriation may be adjusted, depending on activity at the end of FY 2022-2023.
- Strong Workforce Program (Resource 6388 with Option 081) – Connections appropriated \$2,000,000 to match its revenue.
- Hayward Promise Neighborhood (Resource 5810) appropriated \$381,915 to match its revenue.
- Workability (Resource 6520 with Option 086) appropriated \$82,440 to match its revenue.

- Career Technical Education Incentive Grant (CTEIG [Resource 6387]) appropriated \$43,889 for FY 21 grant year (Option 073) to match its anticipated revenue carryover, which may be adjusted, depending on activity at the end of FY 2022-2023. Furthermore, an appropriation of \$2,836,800 for FY 22 grant year (Option 082) to match its revenue.
- Workforce Innovation and Opportunity Act (WIOA) grant (Resource 5610 with Option 084) appropriated \$160,081 to match its revenue.
- STRS on Behalf (Resource 7690) appropriated \$318,291 to match ACOE estimate.
- Chabot Los Positas Community College District for Student Support Services (Resource 9040 with Option 087) for CATEMA appropriated \$32,000 to match its revenue.
- Per School Services of California's 2023-2024 May Revision worksheet (as of 05/19/2023):
  - SUI decreased to 0.05%
  - PERS rate slight increased from 25.37% for FY 2022-2023 to 26.68% for FY 2023-2024
  - STRS rate held steady at 19.10% for FY 2022-2023 into FY 2023-2024.

#### From FY 2022-2023 Adopted Budget to FY 2023-2024 Adopted Budget

|                     | <b>FY 2022-2023<br/>Adopted Budget</b><br>(Approved 06/16/2022) | <b>FY 2023-2024<br/>Adopted Budget</b> | <b>Difference</b> |
|---------------------|---|--|-------------------|
| <b>Revenue</b>      | \$18,860,332  | \$17,374,384                           | <\$1,485,948>     |
| <b>Expenditures</b> | \$18,531,851  | \$17,992,925                           | <\$538,926>       |
| <b>Difference</b>   | \$328,481   | <\$618,541>                            | <\$947,022>       |

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

Per School Services of California's 2023-2024 May Revision worksheet (as of 05/19/2023), the datapoints provided build EAROP's MYP. In so doing, EAROP is engaging in planned deficit spending for FY 2023-2024, applying the projected surplus of \$920,693, as reported at 2022-2023 Second Interim Report.

As for the two subsequent FYs (i.e., FY 2024-2025 and FY 2025-2026), both fiscal years are projected to end with a surplus. As always, as more knowns come into play throughout the coming FY, adjustments are made accordingly at 2023-2024 First Interim Report, then again at 2023-2024 Second Interim Report.

|                              | <b>FY 2023-2024<br/>Adopted Budget</b> | <b>FY 2024-2025<br/>Projection</b> | <b>FY 2025-2026<br/>Projection</b> |
|------------------------------|--|------------------------------------|------------------------------------|
| <b>Revenue</b>               | \$17,374,384                           | \$15,617,893                       | \$15,567,893                       |
| <b>Expenditure</b>           | \$17,992,925                           | \$15,481,990                       | \$15,258,217                       |
| <b>Net Increase/Decrease</b> | <\$618,541>                            | \$135,903                          | \$18,802                           |

## Considerations Moving Forward

- Per the U.S. Bureau of Labor Statistics, according to their Economic New Release – Consumer Price Index Summary dated 05/10/2023, “The all items index increased 4.9 percent for the 12 months ending April; this was the smallest 12-month increase since the period ending April 2021... and the food index increased 7.7 percent over the last year.” Although inflation is starting to ease, agencies still must deal with higher prices as compared to FY 2022-2023 Adopted Budget, and budget accordingly for FY 2023-2024 Adopted Budget.
- We continue to assess the equipment 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.
- Continuously staying current on the technological needs for instruction.
- 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 May Revision worksheet dated 05/19/2023, pension costs are projected as follows:

|             | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> |
|-------------|------------------|------------------|------------------|------------------|
| <b>STRS</b> | 19.10%           | 19.10%           | 19.10%           | 19.10%           |
| <b>PERS</b> | 26.68%           | 27.70%           | 28.30%           | 28.70%           |

## 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 occurs prior to the start of each trimester, whilst adjusting revenues and expenditures throughout the school year based on the enrollment of each program.

### Major Changes to Revenue:

- Apprenticeship Program (Resource 0000 with Option 007) of appropriated \$558,415.
- Adult Education Fees (Resource 0390) appropriated \$250,683 comprising of Welding Program (Option 008), Medical Program (Option 013) and Dental Program (Option 014).
- Electrical Program (Resource 9100 with Option 023) appropriated \$763,200.

### Major Changes to Expenditure:

- Dental instructor (Position 68) will shift funding of position from K12 to Adult Education.

### From FY 2022-2023 Adopted Budget to FY 2023-2024 Adopted Budget

|                     | <b>FY 2022-2023<br/>Adopted Budget</b><br>(Approved 06/16/2022) | <b>FY 2023-2024<br/>Adopted Budget</b> | <b>Difference</b> |
|---------------------|---|--|-------------------|
| <b>Revenue</b>      | \$1,195,600   | \$1,576,809                            | \$381,209         |
| <b>Expenditures</b> | \$1,195,600   | \$1,375,551                            | \$179,951         |
| <b>Difference</b>   | \$0   | \$201,258                              | \$201,258         |

### 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.

Overall, Eden Area ROP continues to monitor revenues and expenses for all funds and seek to identify opportunities to leverage resources to maximize support for students in Career Technical Education programs. As mentioned, when more knowns come into play throughout the coming FY, adjustments are made accordingly, and reported at 2023-2024 First Interim, then again at 2023-2024 Second Interim.

G = General  
Ledger Data; S =  
Supplemental  
Data

| Data Supplied For: |  |                           |                |
|--------------------|--|---------------------------|----------------|
| Form               | Description  | 2022-23 Estimated Actuals | 2023-24 Budget |
| 01                 | General<br>Fund/County<br>School Service<br>Fund                     | GS                        | GS             |
| 08                 | Student Activity<br>Special Revenue<br>Fund                          |                           |                |
| 10                 | Special<br>Education Pass-<br>Through Fund                           |                           |                |
| 11                 | Adult Education<br>Fund  | G                         | G              |
| 12                 | Child<br>Development<br>Fund   |                           |                |
| 13                 | Cafeteria<br>Special Revenue<br>Fund                                 |                           |                |
| 14                 | Deferred<br>Maintenance<br>Fund                                      |                           |                |
| 15                 | Pupil<br>Transportation<br>Equipment Fund                            |                           |                |
| 17                 | Special Reserve<br>Fund for Other<br>Than Capital<br>Outlay Projects |                           |                |
| 18                 | School Bus<br>Emissions<br>Reduction Fund                            |                           |                |
| 20                 | Special Reserve<br>Fund for<br>Postemployment<br>Benefits            | G                         | G              |
| 21                 | Building Fund  |                           |                |
| 35                 | County School<br>Facilities Fund                                     |                           |                |
| 40                 | Special Reserve<br>Fund for Capital<br>Outlay Projects               | G                         | G              |
| 61                 | Cafeteria<br>Enterprise Fund   |                           |                |
| 67                 | Self-Insurance<br>Fund   |                           |                |
| 71                 | Retiree Benefit<br>Fund  | G                         | G              |
| 76                 | Warrant/Pass-<br>Through Fund  |                           |                |
| 95                 | Student Body<br>Fund   |                           |                |
| ASSET              | Schedule of<br>Capital Assets  |                           |                |

|      |   |    |    |
|------|---|----|----|
| CASH | Cashflow Worksheet  |    | S  |
| CB   | Budget Certification  |    | S  |
| CC   | Workers' Compensation Certification                           |    | S  |
| DEBT | Schedule of Long-Term Liabilities                             |    |    |
| ICR  | Indirect Cost Rate Worksheet                                  | G  |    |
| MYP  | Multiyear Projections - General Fund                          |    | GS |
| SEA  | Special Education Revenue Allocations                         |    |    |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) |    |    |
| SIAA | Summary of Interfund Activities - Actuals                     |    |    |
| SIAB | Summary of Interfund Activities - Budget                      |    | G  |
| 01CS | Criteria and Standards Review                                 | GS | GS |



| Description   | Resource Codes | Object Codes        | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 245,535.05                | 510,983.00     | 108.1%             |
| 3) Other State Revenue  |                | 8300-8599           | 6,762,974.66              | 3,600,220.00   | -46.8%             |
| 4) Other Local Revenue  |                | 8600-8799           | 5,684,559.87              | 13,083,181.00  | 130.2%             |
| 5) TOTAL, REVENUES  |                |                     | 12,693,069.58             | 17,194,384.00  | 35.5%              |
| <b>B. EXPENDITURES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 3,104,503.32              | 3,236,270.00   | 4.2%               |
| 2) Classified Salaries  |                | 2000-2999           | 1,505,998.03              | 1,635,083.00   | 8.6%               |
| 3) Employee Benefits  |                | 3000-3999           | 1,771,109.93              | 2,267,313.00   | 28.0%              |
| 4) Books and Supplies   |                | 4000-4999           | 395,376.83                | 469,345.00     | 18.7%              |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 7,756,388.59              | 10,338,442.00  | 33.3%              |
| 6) Capital Outlay   |                | 6000-6999           | 134,773.91                | 46,472.00      | -65.5%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                      | 0.00           | 0.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                      | 0.00           | 0.0%               |
| 9) TOTAL, EXPENDITURES  |                |                     | 14,668,150.61             | 17,992,925.00  | 22.7%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (1,975,081.03)            | (798,541.00)   | -59.6%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 0.00                      | 180,000.00     | New                |
| b) Transfers Out  |                | 7600-7629           | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses   |                |                     |                           |                |                    |
| a) Sources  |                | 8930-8979           | 0.00                      | 0.00           | 0.0%               |
| b) Uses   |                | 7630-7699           | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions  |                | 8980-8999           | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                      | 180,000.00     | New                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | (1,975,081.03)            | (618,541.00)   | -68.7%             |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                           |                |                    |
| 1) Beginning Fund Balance   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 7,067,182.92              | 5,092,101.89   | -27.9%             |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 7,067,182.92              | 5,092,101.89   | -27.9%             |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 7,067,182.92              | 5,092,101.89   | -27.9%             |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 5,092,101.89              | 4,473,560.89   | -12.1%             |
| Components of Ending Fund Balance   |                |                     |                           |                |                    |
| a) Nonspendable   |                |                     |                           |                |                    |
| Revolving Cash  |                | 9711                | 15,000.00                 | 0.00           | -100.0%            |
| Stores  |                | 9712                | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items   |                | 9713                | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                | 89,944.92                 | 93,980.92      | 4.5%               |
| c) Committed  |                |                     |                           |                |                    |
| Stabilization Arrangements  |                | 9750                | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                     |                           |                |                    |
| Other Assignments   |                | 9780                | 3,727,730.97              | 3,300,001.97   | -11.5%             |
| 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                | 1,394,730.97              |                |                    |
| 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     |                    |
| Technology Refresh  | 0000           | 9780                |                           | 350,000.00     |                    |
| Facilities Improvements   | 0000           | 9780                |                           | 300,000.00     |                    |
| Maintenance Upgrades  | 0000           | 9780                |                           | 200,000.00     |                    |

| Description   | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Cash Flow for Program Operations                                | 0000           | 9780         |                           | 967,001.97     |                    |
| 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 Increases   | 0000           | 9780         |                           | 83,000.00      |                    |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties |                | 9789         | 1,259,426.00              | 1,079,578.00   | -14.3%             |
| Unassigned/Unappropriated Amount                                |                | 9790         | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |              |                           |                |                    |
| 1) Cash   |                |              |                           |                |                    |
| a) in County Treasury   |                | 9110         | 10,306,061.66             |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury             |                | 9111         | 0.00                      |                |                    |
| b) in Banks   |                | 9120         | 82,728.42                 |                |                    |
| c) in Revolving Cash Account                                    |                | 9130         | 15,000.00                 |                |                    |
| d) with Fiscal Agent/Trustee                                    |                | 9135         | 0.00                      |                |                    |
| e) Collections Awaiting Deposit                                 |                | 9140         | 0.00                      |                |                    |
| 2) Investments  |                | 9150         | 0.00                      |                |                    |
| 3) Accounts Receivable  |                | 9200         | 0.00                      |                |                    |
| 4) Due from Grantor Government                                  |                | 9290         | 369,298.59                |                |                    |
| 5) Due from Other Funds   |                | 9310         | 0.00                      |                |                    |
| 6) Stores   |                | 9320         | 0.00                      |                |                    |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                      |                |                    |
| 8) Other Current Assets   |                | 9340         | 0.00                      |                |                    |
| 9) Lease Receivable   |                | 9380         | 0.00                      |                |                    |
| 10) TOTAL, ASSETS   |                |              | 10,773,088.67             |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                        |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                               |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                     |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>   |                |              |                           |                |                    |
| 1) Accounts Payable   |                | 9500         | 454,662.74                |                |                    |
| 2) Due to Grantor Governments                                   |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds   |                | 9610         | 0.00                      |                |                    |
| 4) Current Loans  |                | 9640         | 0.00                      |                |                    |
| 5) Unearned Revenue   |                | 9650         | 5,226,324.04              |                |                    |
| 6) TOTAL, LIABILITIES   |                |              | 5,680,986.78              |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                         |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                                |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                      |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>   |                |              |                           |                |                    |
| (G10 + H2) - (I6 + J2)  |                |              | 5,092,101.89              |                |                    |
| <b>FEDERAL REVENUE</b>  |                |              |                           |                |                    |
| Special Education Discretionary Grants                          |                | 8182         | 0.00                      | 0.00           | 0.0%               |
| Child Nutrition Programs  |                | 8220         | 0.00                      | 0.00           | 0.0%               |
| Donated Food Commodities  |                | 8221         | 0.00                      | 0.00           | 0.0%               |
| Interagency Contracts Between LEAs                              |                | 8285         | 0.00                      | 0.00           | 0.0%               |
| Pass-Through Revenues from                                      |                |              |                           |                |                    |
| Federal Sources   |                | 8287         | 0.00                      | 0.00           | 0.0%               |
| Career and Technical Education                                  | 3500-3599      | 8290         | 0.00                      | 0.00           | 0.0%               |
| All Other Federal Revenue                                       | All Other      | 8290         | 245,535.05                | 510,983.00     | 108.1%             |
| TOTAL, FEDERAL REVENUE  |                |              | 245,535.05                | 510,983.00     | 108.1%             |
| <b>OTHER STATE REVENUE</b>                                      |                |              |                           |                |                    |
| Other State Apportionments                                      |                |              |                           |                |                    |
| All Other State Apportionments - Current Year                   |                | 8311         | 0.00                      | 0.00           | 0.0%               |
| All Other State Apportionments - Prior Years                    |                | 8319         | 0.00                      | 0.00           | 0.0%               |
| Child Nutrition Programs  |                | 8520         | 0.00                      | 0.00           | 0.0%               |
| Mandated Costs Reimbursements                                   |                | 8550         | 0.00                      | 0.00           | 0.0%               |
| Pass-Through Revenues from State Sources                        |                | 8587         | 0.00                      | 0.00           | 0.0%               |
| California Clean Energy Jobs Act                                | 6230           | 8590         | 0.00                      | 0.00           | 0.0%               |
| Career Technical Education Incentive Grant Program              | 6387           | 8590         | 3,053,096.18              | 2,880,689.00   | -5.6%              |
| Drug/Alcohol/Tobacco Funds                                      | 6695           | 8590         | 0.00                      | 0.00           | 0.0%               |
| All Other State Revenue   | All Other      | 8590         | 3,709,878.48              | 719,531.00     | -80.6%             |
| TOTAL, OTHER STATE REVENUE                                      |                |              | 6,762,974.66              | 3,600,220.00   | -46.8%             |

| Description  | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                    |
| Other Local Revenue                                      |                |              |                           |                |                    |
| Sales  |                |              |                           |                |                    |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                      | 0.00           | 0.0%               |
| Sale of Publications                                     |                | 8632         | 0.00                      | 0.00           | 0.0%               |
| Food Service Sales                                       |                | 8634         | 0.00                      | 0.00           | 0.0%               |
| All Other Sales  |                | 8639         | 0.00                      | 0.00           | 0.0%               |
| Leases and Rentals                                       |                | 8650         | 0.00                      | 0.00           | 0.0%               |
| Interest   |                | 8660         | 119,223.48                | 175,000.00     | 46.8%              |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| Fees and Contracts                                       |                |              |                           |                |                    |
| Adult Education Fees                                     |                | 8671         | 0.00                      | 0.00           | 0.0%               |
| In-District Premiums/Contributions                       |                | 8674         | 0.00                      | 0.00           | 0.0%               |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                      | 0.00           | 0.0%               |
| Interagency Services                                     |                | 8677         | 0.00                      | 0.00           | 0.0%               |
| All Other Fees and Contracts                             |                | 8689         | 0.00                      | 0.00           | 0.0%               |
| Other Local Revenue                                      |                |              |                           |                |                    |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                      | 0.00           | 0.0%               |
| All Other Local Revenue                                  |                | 8699         | 1,303,363.68              | 3,467,954.00   | 166.1%             |
| Tuition  |                | 8710         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers In                                   |                | 8781-8783    | 4,261,972.71              | 9,440,227.00   | 121.5%             |
| Transfers of Apportionments                              |                |              |                           |                |                    |
| Special Education SELPA Transfers                        |                |              |                           |                |                    |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                      | 0.00           | 0.0%               |
| From County Offices                                      | 6500           | 8792         | 0.00                      | 0.00           | 0.0%               |
| From JPAs  | 6500           | 8793         | 0.00                      | 0.00           | 0.0%               |
| ROC/P Transfers  |                |              |                           |                |                    |
| From Districts or Charter Schools                        | 6360           | 8791         | 0.00                      | 0.00           | 0.0%               |
| From County Offices                                      | 6360           | 8792         | 0.00                      | 0.00           | 0.0%               |
| From JPAs  | 6360           | 8793         | 0.00                      | 0.00           | 0.0%               |
| Other Transfers of Apportionments                        |                |              |                           |                |                    |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                      | 0.00           | 0.0%               |
| From County Offices                                      | All Other      | 8792         | 0.00                      | 0.00           | 0.0%               |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 5,684,559.87              | 13,083,181.00  | 130.2%             |
| TOTAL, REVENUES  |                |              | 12,693,069.58             | 17,194,384.00  | 35.5%              |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                           |                |                    |
| Certificated Teachers' Salaries                          |                | 1100         | 2,196,935.35              | 2,293,657.00   | 4.4%               |
| Certificated Pupil Support Salaries                      |                | 1200         | 188,388.21                | 187,389.00     | -0.5%              |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 719,179.76                | 755,224.00     | 5.0%               |
| Other Certificated Salaries                              |                | 1900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 3,104,503.32              | 3,236,270.00   | 4.2%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                           |                |                    |
| Classified Instructional Salaries                        |                | 2100         | 101,038.96                | 99,298.00      | -1.7%              |
| Classified Support Salaries                              |                | 2200         | 499,102.65                | 689,207.00     | 38.1%              |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 277,678.16                | 299,568.00     | 7.9%               |
| Clerical, Technical and Office Salaries                  |                | 2400         | 628,178.26                | 547,010.00     | -12.9%             |
| Other Classified Salaries                                |                | 2900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 1,505,998.03              | 1,635,083.00   | 8.6%               |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                           |                |                    |
| STRS   |                | 3101-3102    | 519,094.49                | 891,479.00     | 71.7%              |
| PERS   |                | 3201-3202    | 399,947.32                | 414,370.00     | 3.6%               |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 180,001.40                | 172,778.00     | -4.0%              |
| Health and Welfare Benefits                              |                | 3401-3402    | 529,374.30                | 630,377.00     | 19.1%              |
| Unemployment Insurance                                   |                | 3501-3502    | 44,519.51                 | 26,589.00      | -40.3%             |
| Workers' Compensation                                    |                | 3601-3602    | 78,708.08                 | 93,219.00      | 18.4%              |
| OPEB, Allocated  |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees                                   |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits                                  |                | 3901-3902    | 19,464.83                 | 38,501.00      | 97.8%              |
| TOTAL, EMPLOYEE BENEFITS                                 |                |              | 1,771,109.93              | 2,267,313.00   | 28.0%              |

| Description   | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                |                    |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 94,797.08                 | 55,700.00      | -41.2%             |
| Books and Other Reference Materials                         |                | 4200         | 0.00                      | 3,000.00       | New                |
| Materials and Supplies                                      |                | 4300         | 215,586.65                | 340,710.00     | 58.0%              |
| Noncapitalized Equipment                                    |                | 4400         | 84,993.10                 | 69,935.00      | -17.7%             |
| Food  |                | 4700         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 395,376.83                | 469,345.00     | 18.7%              |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                    |
| Subagreements for Services                                  |                | 5100         | 1,213,768.00              | 1,450,000.00   | 19.5%              |
| Travel and Conferences                                      |                | 5200         | 99,870.54                 | 45,770.00      | -54.2%             |
| Dues and Memberships  |                | 5300         | 34,120.79                 | 52,785.00      | 54.7%              |
| Insurance   |                | 5400-5450    | 66,185.32                 | 48,503.00      | -26.7%             |
| Operations and Housekeeping Services                        |                | 5500         | 196,035.33                | 194,650.00     | -0.7%              |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 126,802.77                | 181,395.00     | 43.1%              |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 5,930,016.83              | 8,264,757.00   | 39.4%              |
| Communications  |                | 5900         | 89,589.01                 | 100,582.00     | 12.3%              |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 7,756,388.59              | 10,338,442.00  | 33.3%              |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                           |                |                    |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.0%               |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.0%               |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                      | 0.00           | 0.0%               |
| Equipment   |                | 6400         | 69,176.45                 | 46,472.00      | -32.8%             |
| Equipment Replacement                                       |                | 6500         | 65,597.46                 | 0.00           | -100.0%            |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| Subscription Assets   |                | 6700         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 134,773.91                | 46,472.00      | -65.5%             |
| <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           | 0.0%               |
| Payments to County Offices                                  |                | 7142         | 0.00                      | 0.00           | 0.0%               |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00           | 0.0%               |
| Other Transfers Out   |                |              |                           |                |                    |
| Transfers of Pass-Through Revenues                          |                |              |                           |                |                    |
| To Districts or Charter Schools                             |                | 7211         | 0.00                      | 0.00           | 0.0%               |
| To County Offices   |                | 7212         | 0.00                      | 0.00           | 0.0%               |
| To JPAs   |                | 7213         | 0.00                      | 0.00           | 0.0%               |
| Special Education SELPA Transfers of Apportionments         |                |              |                           |                |                    |
| To Districts or Charter Schools                             | 6500           | 7221         | 0.00                      | 0.00           | 0.0%               |
| To County Offices   | 6500           | 7222         | 0.00                      | 0.00           | 0.0%               |
| To JPAs   | 6500           | 7223         | 0.00                      | 0.00           | 0.0%               |
| ROC/P Transfers of Apportionments                           |                |              |                           |                |                    |
| To Districts or Charter Schools                             | 6360           | 7221         | 0.00                      | 0.00           | 0.0%               |
| To County Offices   | 6360           | 7222         | 0.00                      | 0.00           | 0.0%               |
| To JPAs   | 6360           | 7223         | 0.00                      | 0.00           | 0.0%               |
| Other Transfers of Apportionments                           | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers Out to All Others                       |                | 7299         | 0.00                      | 0.00           | 0.0%               |
| Debt Service  |                |              |                           |                |                    |
| Debt Service - Interest                                     |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal                              |                | 7439         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                           |                |                    |
| Transfers of Indirect Costs                                 |                | 7310         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EXPENDITURES   |                |              | 14,668,150.61             | 17,992,925.00  | 22.7%              |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                           |                |                    |

| Description  | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| From: Special Reserve Fund                                   |                | 8912         | 0.00                      | 180,000.00     | New                |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                      | 180,000.00     | New                |
| INTERFUND TRANSFERS OUT                                      |                |              |                           |                |                    |
| To: Special Reserve Fund                                     |                | 7612         | 0.00                      | 0.00           | 0.0%               |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.0%               |
| To: Cafeteria Fund   |                | 7616         | 0.00                      | 0.00           | 0.0%               |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 0.00                      | 0.00           | 0.0%               |
| OTHER SOURCES/USES   |                |              |                           |                |                    |
| SOURCES  |                |              |                           |                |                    |
| Long-Term Debt Proceeds                                      |                |              |                           |                |                    |
| Proceeds from Certificates of Participation                  |                | 8971         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from Leases   |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from Lease Revenue Bonds                            |                | 8973         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from SBITAs   |                | 8974         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources                                  |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES   |                |              | 0.00                      | 0.00           | 0.0%               |
| USES   |                |              |                           |                |                    |
| All Other Financing Uses                                     |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.0%               |
| CONTRIBUTIONS  |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | 0.00                      | 180,000.00     | New                |

| Description  | Function Codes | Object Codes     | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 245,535.05                | 510,983.00     | 108.1%             |
| 3) Other State Revenue   |                | 8300-8599        | 6,762,974.66              | 3,600,220.00   | -46.8%             |
| 4) Other Local Revenue   |                | 8600-8799        | 5,684,559.87              | 13,083,181.00  | 130.2%             |
| 5) TOTAL, REVENUES   |                |                  | 12,693,069.58             | 17,194,384.00  | 35.5%              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 8,931,666.78              | 11,688,475.00  | 30.9%              |
| 2) Instruction - Related Services  | 2000-2999      |                  | 1,703,003.51              | 2,028,254.00   | 19.1%              |
| 3) Pupil Services  | 3000-3999      |                  | 1,493,217.90              | 1,843,122.00   | 23.4%              |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 1,814,480.82              | 1,893,178.00   | 4.3%               |
| 8) Plant Services  | 8000-8999      |                  | 725,781.60                | 539,896.00     | -25.6%             |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 14,668,150.61             | 17,992,925.00  | 22.7%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (1,975,081.03)            | (798,541.00)   | -59.6%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 180,000.00     | New                |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses  |                |                  |                           |                |                    |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.0%               |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions   |                | 8980-8999        | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                      | 180,000.00     | New                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (1,975,081.03)            | (618,541.00)   | -68.7%             |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 7,067,182.92              | 5,092,101.89   | -27.9%             |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 7,067,182.92              | 5,092,101.89   | -27.9%             |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 7,067,182.92              | 5,092,101.89   | -27.9%             |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 5,092,101.89              | 4,473,560.89   | -12.1%             |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 15,000.00                 | 0.00           | -100.0%            |
| Stores   |                | 9712             | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 89,944.92                 | 93,980.92      | 4.5%               |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 3,727,730.97              | 3,300,001.97   | -11.5%             |
| 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             | 1,394,730.97              |                |                    |
| 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     |                    |
| Technology Refresh   | 0000           | 9780             |                           | 350,000.00     |                    |
| Facilities Improvements  | 0000           | 9780             |                           | 300,000.00     |                    |
| Maintenance Upgrades   | 0000           | 9780             |                           | 200,000.00     |                    |

| Description                                    | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Cash Flow for Program Operations               | 0000           | 9780         |                           | 967,001.97     |                    |
| 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 Increases                          | 0000           | 9780         |                           | 83,000.00      |                    |
| e) Unassigned/Unappropriated                   |                |              |                           |                |                    |
| Reserve for Economic Uncertainties             |                | 9789         | 1,259,426.00              | 1,079,578.00   | -14.3%             |
| Unassigned/Unappropriated Amount               |                | 9790         | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description  | 2022-23<br>Estimated<br>Actuals | 2023-24<br>Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5810                      | Other<br>Restricted<br>Federal                           | 35,104.04                       | 35,104.04         |
| 6355                      | Direct<br>Support<br>Professional<br>Training<br>Program | 0.00                            | 4,036.00          |
| 9010                      | Other<br>Restricted<br>Local                             | 54,840.88                       | 54,840.88         |
| Total, Restricted Balance |  | 89,944.92                       | 93,980.92         |



| Description   | Resource Codes | Object Codes        | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue  |                | 8300-8599           | 316,360.00                | 558,415.00     | 76.5%              |
| 4) Other Local Revenue  |                | 8600-8799           | 610,003.34                | 1,018,394.00   | 66.9%              |
| 5) TOTAL, REVENUES  |                |                     | 926,363.34                | 1,576,809.00   | 70.2%              |
| <b>B. EXPENDITURES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 441,716.26                | 481,296.00     | 9.0%               |
| 2) Classified Salaries  |                | 2000-2999           | 129,439.74                | 122,738.00     | -5.2%              |
| 3) Employee Benefits  |                | 3000-3999           | 196,400.95                | 219,397.00     | 11.7%              |
| 4) Books and Supplies   |                | 4000-4999           | 92,677.65                 | 23,800.00      | -74.3%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 71,316.98                 | 528,320.00     | 640.8%             |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                      | 0.00           | 0.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                      | 0.00           | 0.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                      | 0.00           | 0.0%               |
| 9) TOTAL, EXPENDITURES  |                |                     | 931,551.58                | 1,375,551.00   | 47.7%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (5,188.24)                | 201,258.00     | -3,979.1%          |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out  |                | 7600-7629           | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses   |                |                     |                           |                |                    |
| a) Sources  |                | 8930-8979           | 0.00                      | 0.00           | 0.0%               |
| b) Uses   |                | 7630-7699           | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions  |                | 8980-8999           | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | (5,188.24)                | 201,258.00     | -3,979.1%          |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                           |                |                    |
| 1) Beginning Fund Balance   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 342,371.52                | 337,183.28     | -1.5%              |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 342,371.52                | 337,183.28     | -1.5%              |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 342,371.52                | 337,183.28     | -1.5%              |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 337,183.28                | 538,441.28     | 59.7%              |
| Components of Ending Fund Balance   |                |                     |                           |                |                    |
| a) Nonspendable   |                |                     |                           |                |                    |
| Revolving Cash  |                | 9711                | 0.00                      | 0.00           | 0.0%               |
| Stores  |                | 9712                | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items   |                | 9713                | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                | 99,041.97                 | 300,299.97     | 203.2%             |
| c) Committed  |                |                     |                           |                |                    |
| Stabilization Arrangements  |                | 9750                | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                     |                           |                |                    |
| Other Assignments   |                | 9780                | 238,141.31                | 238,141.31     | 0.0%               |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | 493,558.73                |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                | 0.00                      |                |                    |
| b) in Banks   |                | 9120                | (132,207.95)              |                |                    |
| c) in Revolving Cash Account  |                | 9130                | 0.00                      |                |                    |
| d) with Fiscal Agent/Trustee  |                | 9135                | 0.00                      |                |                    |
| e) Collections Awaiting Deposit   |                | 9140                | 0.00                      |                |                    |
| 2) Investments  |                | 9150                | 0.00                      |                |                    |
| 3) Accounts Receivable  |                | 9200                | 1,275.00                  |                |                    |
| 4) Due from Grantor Government  |                | 9290                | 0.00                      |                |                    |

| Description  | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds                                  |                | 9310         | 0.00                      |                |                    |
| 6) Stores  |                | 9320         | 0.00                      |                |                    |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                      |                |                    |
| 8) Other Current Assets                                  |                | 9340         | 0.00                      |                |                    |
| 9) Lease Receivable                                      |                | 9380         | 0.00                      |                |                    |
| 10) TOTAL, ASSETS  |                |              | 362,625.78                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                    |                |              |                           |                |                    |
| 1) Accounts Payable                                      |                | 9500         | 25,442.50                 |                |                    |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                      |                |                    |
| 4) Current Loans   |                | 9640         |                           |                |                    |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                      |                |                    |
| 6) TOTAL, LIABILITIES                                    |                |              | 25,442.50                 |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                    |                |              |                           |                |                    |
| (G10 + H2) - (I6 + J2)                                   |                |              | 337,183.28                |                |                    |
| <b>LCFF SOURCES</b>                                      |                |              |                           |                |                    |
| LCFF Transfers   |                |              |                           |                |                    |
| LCFF Transfers - Current Year                            |                | 8091         | 0.00                      | 0.00           | 0.0%               |
| LCFF/Revenue Limit Transfers - Prior Years               |                | 8099         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, LCFF SOURCES                                      |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>FEDERAL REVENUE</b>                                   |                |              |                           |                |                    |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                      | 0.00           | 0.0%               |
| Pass-Through Revenues from                               |                |              |                           |                |                    |
| Federal Sources  |                | 8287         | 0.00                      | 0.00           | 0.0%               |
| Career and Technical Education                           | 3500-3599      | 8290         | 0.00                      | 0.00           | 0.0%               |
| All Other Federal Revenue                                | All Other      | 8290         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER STATE REVENUE</b>                               |                |              |                           |                |                    |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                      | 0.00           | 0.0%               |
| Adult Education Program                                  | 6391           | 8590         | 0.00                      | 0.00           | 0.0%               |
| All Other State Revenue                                  | All Other      | 8590         | 316,360.00                | 558,415.00     | 76.5%              |
| TOTAL, OTHER STATE REVENUE                               |                |              | 316,360.00                | 558,415.00     | 76.5%              |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                    |
| Other Local Revenue                                      |                |              |                           |                |                    |
| Sales  |                |              |                           |                |                    |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                      | 0.00           | 0.0%               |
| Leases and Rentals                                       |                | 8650         | 0.00                      | 0.00           | 0.0%               |
| Interest   |                | 8660         | 5,076.62                  | 2,000.00       | -60.6%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| Fees and Contracts                                       |                |              |                           |                |                    |
| Adult Education Fees                                     |                | 8671         | 586,926.94                | 1,013,883.00   | 72.7%              |
| Interagency Services                                     |                | 8677         | 0.00                      | 0.00           | 0.0%               |
| Other Local Revenue                                      |                |              |                           |                |                    |
| All Other Local Revenue                                  |                | 8699         | 17,999.78                 | 2,511.00       | -86.0%             |
| Tuition  |                | 8710         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 610,003.34                | 1,018,394.00   | 66.9%              |
| TOTAL, REVENUES  |                |              | 926,363.34                | 1,576,809.00   | 70.2%              |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                           |                |                    |
| Certificated Teachers' Salaries                          |                | 1100         | 328,089.12                | 352,985.00     | 7.6%               |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                      | 0.00           | 0.0%               |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 113,627.14                | 128,311.00     | 12.9%              |
| Other Certificated Salaries                              |                | 1900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 441,716.26                | 481,296.00     | 9.0%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                           |                |                    |
| Classified Instructional Salaries                        |                | 2100         | 26,948.73                 | 0.00           | -100.0%            |

| Description   | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Classified Support Salaries                                 |                | 2200         | 15,739.87                 | 0.00           | -100.0%            |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 13,970.22                 | 15,766.00      | 12.9%              |
| Clerical, Technical and Office Salaries                     |                | 2400         | 72,780.92                 | 106,972.00     | 47.0%              |
| Other Classified Salaries                                   |                | 2900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 129,439.74                | 122,738.00     | -5.2%              |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                |                    |
| STRS  |                | 3101-3102    | 74,234.35                 | 87,416.00      | 17.8%              |
| PERS  |                | 3201-3202    | 26,014.51                 | 31,735.00      | 22.0%              |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 18,902.26                 | 17,069.00      | -9.7%              |
| Health and Welfare Benefits                                 |                | 3401-3402    | 58,298.03                 | 62,275.00      | 6.8%               |
| Unemployment Insurance                                      |                | 3501-3502    | 5,280.86                  | 4,197.00       | -20.5%             |
| Workers' Compensation                                       |                | 3601-3602    | 9,667.02                  | 11,024.00      | 14.0%              |
| OPEB, Allocated   |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits                                     |                | 3901-3902    | 4,003.92                  | 5,681.00       | 41.9%              |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 196,400.95                | 219,397.00     | 11.7%              |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                |                    |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 34,403.94                 | 0.00           | -100.0%            |
| Books and Other Reference Materials                         |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies                                      |                | 4300         | 42,426.68                 | 23,800.00      | -43.9%             |
| Noncapitalized Equipment                                    |                | 4400         | 15,847.03                 | 0.00           | -100.0%            |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 92,677.65                 | 23,800.00      | -74.3%             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                    |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Travel and Conferences                                      |                | 5200         | 4,974.72                  | 995.00         | -80.0%             |
| Dues and Memberships  |                | 5300         | 0.00                      | 1,400.00       | New                |
| Insurance   |                | 5400-5450    | 0.00                      | 0.00           | 0.0%               |
| Operations and Housekeeping Services                        |                | 5500         | 6,377.12                  | 3,750.00       | -41.2%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 22,950.00                 | 23,220.00      | 1.2%               |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 35,309.75                 | 493,977.00     | 1,299.0%           |
| Communications  |                | 5900         | 1,705.39                  | 4,978.00       | 191.9%             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 71,316.98                 | 528,320.00     | 640.8%             |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                           |                |                    |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.0%               |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.0%               |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                      | 0.00           | 0.0%               |
| Equipment   |                | 6400         | 0.00                      | 0.00           | 0.0%               |
| Equipment Replacement                                       |                | 6500         | 0.00                      | 0.00           | 0.0%               |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| Subscription Assets   |                | 6700         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                           |                |                    |
| Tuition   |                |              |                           |                |                    |
| Tuition, Excess Costs, and/or Deficit Payments              |                |              |                           |                |                    |
| Payments to Districts or Charter Schools                    |                | 7141         | 0.00                      | 0.00           | 0.0%               |
| Payments to County Offices                                  |                | 7142         | 0.00                      | 0.00           | 0.0%               |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00           | 0.0%               |
| Other Transfers Out   |                |              |                           |                |                    |
| Transfers of Pass-Through Revenues                          |                |              |                           |                |                    |
| To Districts or Charter Schools                             |                | 7211         | 0.00                      | 0.00           | 0.0%               |
| To County Offices   |                | 7212         | 0.00                      | 0.00           | 0.0%               |
| To JPAs   |                | 7213         | 0.00                      | 0.00           | 0.0%               |
| Debt Service  |                |              |                           |                |                    |
| Debt Service - Interest                                     |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal                              |                | 7439         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                           |                |                    |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 0.00                      | 0.00           | 0.0%               |

| Description  | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, EXPENDITURES  |                |              | 931,551.58                | 1,375,551.00   | 47.7%              |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 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           | 0.0%               |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 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           | 0.0%               |
| Long-Term Debt Proceeds                                      |                |              |                           |                |                    |
| Proceeds from Certificates of Participation                  |                | 8971         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from Leases   |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from SBITAs   |                | 8974         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources                                  |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>  |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Uses                                     |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | 0.00                      | 0.00           | 0.0%               |

| Description  | Function Codes | Object Codes     | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue   |                | 8300-8599        | 316,360.00                | 558,415.00     | 76.5%              |
| 4) Other Local Revenue   |                | 8600-8799        | 610,003.34                | 1,018,394.00   | 66.9%              |
| 5) TOTAL, REVENUES   |                |                  | 926,363.34                | 1,576,809.00   | 70.2%              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 562,310.59                | 971,127.00     | 72.7%              |
| 2) Instruction - Related Services  | 2000-2999      |                  | 314,416.62                | 376,974.00     | 19.9%              |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 54,824.37                 | 27,450.00      | -49.9%             |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 931,551.58                | 1,375,551.00   | 47.7%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (5,188.24)                | 201,258.00     | -3,979.1%          |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses  |                |                  |                           |                |                    |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.0%               |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions   |                | 8980-8999        | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (5,188.24)                | 201,258.00     | -3,979.1%          |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 342,371.52                | 337,183.28     | -1.5%              |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 342,371.52                | 337,183.28     | -1.5%              |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 342,371.52                | 337,183.28     | -1.5%              |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 337,183.28                | 538,441.28     | 59.7%              |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 0.00                      | 0.00           | 0.0%               |
| Stores   |                | 9712             | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 99,041.97                 | 300,299.97     | 203.2%             |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 238,141.31                | 238,141.31     | 0.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description                  | 2022-23<br>Estimated<br>Actuals | 2023-24<br>Budget |
|---------------------------|------------------------------|---------------------------------|-------------------|
| 9010                      | Other<br>Restricted<br>Local | 99,041.97                       | 300,299.97        |
| Total, Restricted Balance |                              | 99,041.97                       | 300,299.97        |

| Description   | Resource Codes | Object Codes        | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue  |                | 8600-8799           | 2,136.87                  | 4,200.00       | 96.5%              |
| 5) TOTAL, REVENUES  |                |                     | 2,136.87                  | 4,200.00       | 96.5%              |
| <b>B. EXPENDITURES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                      | 0.00           | 0.0%               |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                      | 0.00           | 0.0%               |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                      | 0.00           | 0.0%               |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                      | 0.00           | 0.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                      | 0.00           | 0.0%               |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                      | 0.00           | 0.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                      | 0.00           | 0.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                      | 0.00           | 0.0%               |
| 9) TOTAL, EXPENDITURES  |                |                     | 0.00                      | 0.00           | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 2,136.87                  | 4,200.00       | 96.5%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out  |                | 7600-7629           | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses   |                |                     |                           |                |                    |
| a) Sources  |                | 8930-8979           | 0.00                      | 0.00           | 0.0%               |
| b) Uses   |                | 7630-7699           | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions  |                | 8980-8999           | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 2,136.87                  | 4,200.00       | 96.5%              |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                           |                |                    |
| 1) Beginning Fund Balance   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 209,960.01                | 212,096.88     | 1.0%               |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 209,960.01                | 212,096.88     | 1.0%               |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 209,960.01                | 212,096.88     | 1.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 212,096.88                | 216,296.88     | 2.0%               |
| Components of Ending Fund Balance   |                |                     |                           |                |                    |
| a) Nonspendable   |                |                     |                           |                |                    |
| Revolving Cash  |                | 9711                | 0.00                      | 0.00           | 0.0%               |
| Stores  |                | 9712                | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items   |                | 9713                | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                | 0.00                      | 0.00           | 0.0%               |
| c) Committed  |                |                     |                           |                |                    |
| Stabilization Arrangements  |                | 9750                | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                     |                           |                |                    |
| Other Assignments   |                | 9780                | 212,096.88                | 216,296.88     | 2.0%               |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | 212,096.88                |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                | 0.00                      |                |                    |
| b) in Banks   |                | 9120                | 0.00                      |                |                    |
| c) in Revolving Cash Account  |                | 9130                | 0.00                      |                |                    |
| d) with Fiscal Agent/Trustee  |                | 9135                | 0.00                      |                |                    |
| e) Collections Awaiting Deposit   |                | 9140                | 0.00                      |                |                    |
| 2) Investments  |                | 9150                | 0.00                      |                |                    |
| 3) Accounts Receivable  |                | 9200                | 0.00                      |                |                    |
| 4) Due from Grantor Government  |                | 9290                | 0.00                      |                |                    |

| Description  | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds                                      |                | 9310         | 0.00                      |                |                    |
| 6) Stores  |                | 9320         | 0.00                      |                |                    |
| 7) Prepaid Expenditures                                      |                | 9330         | 0.00                      |                |                    |
| 8) Other Current Assets                                      |                | 9340         | 0.00                      |                |                    |
| 9) Lease Receivable  |                | 9380         | 0.00                      |                |                    |
| 10) TOTAL, ASSETS  |                |              | 212,096.88                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>  |                |              |                           |                |                    |
| 1) Accounts Payable  |                | 9500         | 0.00                      |                |                    |
| 2) Due to Grantor Governments                                |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds  |                | 9610         | 0.00                      |                |                    |
| 4) Current Loans   |                | 9640         | 0.00                      |                |                    |
| 5) Unearned Revenue  |                | 9650         | 0.00                      |                |                    |
| 6) TOTAL, LIABILITIES  |                |              | 0.00                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>  |                |              |                           |                |                    |
| (G10 + H2) - (I6 + J2)                                       |                |              | 212,096.88                |                |                    |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                           |                |                    |
| Other Local Revenue  |                |              |                           |                |                    |
| Interest   |                | 8660         | 2,136.87                  | 4,200.00       | 96.5%              |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 2,136.87                  | 4,200.00       | 96.5%              |
| TOTAL, REVENUES  |                |              | 2,136.87                  | 4,200.00       | 96.5%              |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                           |                |                    |
| From: General Fund/CSSF                                      |                | 8912         | 0.00                      | 0.00           | 0.0%               |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                           |                |                    |
| To: General Fund/CSSF  |                | 7612         | 0.00                      | 0.00           | 0.0%               |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.0%               |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 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           | 0.0%               |
| (c) TOTAL, SOURCES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>  |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                    |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | 0.00                      | 0.00           | 0.0%               |



| Description  | Function Codes | Object Codes     | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue   |                | 8600-8799        | 2,136.87                  | 4,200.00       | 96.5%              |
| 5) TOTAL, REVENUES   |                |                  | 2,136.87                  | 4,200.00       | 96.5%              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 2,136.87                  | 4,200.00       | 96.5%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses  |                |                  |                           |                |                    |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.0%               |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions   |                | 8980-8999        | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 2,136.87                  | 4,200.00       | 96.5%              |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 209,960.01                | 212,096.88     | 1.0%               |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 209,960.01                | 212,096.88     | 1.0%               |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 209,960.01                | 212,096.88     | 1.0%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 212,096.88                | 216,296.88     | 2.0%               |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 0.00                      | 0.00           | 0.0%               |
| Stores   |                | 9712             | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 0.00                      | 0.00           | 0.0%               |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 212,096.88                | 216,296.88     | 2.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description | 2022-23<br>Estimated<br>Actuals | 2023-24<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes         | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                      |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099            | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299            | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue  |                | 8300-8599            | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue  |                | 8600-8799            | 30,997.03                 | 73,000.00      | 135.5%             |
| 5) TOTAL, REVENUES  |                |                      | 30,997.03                 | 73,000.00      | 135.5%             |
| <b>B. EXPENDITURES</b>  |                |                      |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999            | 0.00                      | 0.00           | 0.0%               |
| 2) Classified Salaries  |                | 2000-2999            | 0.00                      | 0.00           | 0.0%               |
| 3) Employee Benefits  |                | 3000-3999            | 0.00                      | 0.00           | 0.0%               |
| 4) Books and Supplies   |                | 4000-4999            | 0.00                      | 0.00           | 0.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999            | 0.00                      | 25,000.00      | New                |
| 6) Capital Outlay   |                | 6000-6999            | 0.00                      | 25,000.00      | New                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299, 7400-7499 | 0.00                      | 0.00           | 0.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399            | 0.00                      | 0.00           | 0.0%               |
| 9) TOTAL, EXPENDITURES  |                |                      | 0.00                      | 50,000.00      | New                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 30,997.03                 | 23,000.00      | -25.8%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                           |                |                    |
| 1) Interfund Transfers  |                |                      |                           |                |                    |
| a) Transfers In   |                | 8900-8929            | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out  |                | 7600-7629            | 0.00                      | 180,000.00     | New                |
| 2) Other Sources/Uses   |                |                      |                           |                |                    |
| a) Sources  |                | 8930-8979            | 0.00                      | 0.00           | 0.0%               |
| b) Uses   |                | 7630-7699            | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions  |                | 8980-8999            | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                      | 0.00                      | (180,000.00)   | New                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 30,997.03                 | (157,000.00)   | -606.5%            |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                           |                |                    |
| 1) Beginning Fund Balance   |                |                      |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                 | 3,043,426.04              | 3,074,423.07   | 1.0%               |
| b) Audit Adjustments  |                | 9793                 | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 3,043,426.04              | 3,074,423.07   | 1.0%               |
| d) Other Restatements   |                | 9795                 | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 3,043,426.04              | 3,074,423.07   | 1.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 3,074,423.07              | 2,917,423.07   | -5.1%              |
| Components of Ending Fund Balance   |                |                      |                           |                |                    |
| a) Nonspendable   |                |                      |                           |                |                    |
| Revolving Cash  |                | 9711                 | 0.00                      | 0.00           | 0.0%               |
| Stores  |                | 9712                 | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items   |                | 9713                 | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                 | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                 | 0.00                      | 0.00           | 0.0%               |
| c) Committed  |                |                      |                           |                |                    |
| Stabilization Arrangements  |                | 9750                 | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                 | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                      |                           |                |                    |
| Other Assignments   |                | 9780                 | 3,074,423.07              | 2,917,423.07   | -5.1%              |
| e) Unassigned/Unappropriated  |                |                      |                           |                |                    |
| Reserve for Economic Uncertainties  |                | 9789                 | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                 | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                      |                           |                |                    |
| 1) Cash   |                |                      |                           |                |                    |
| a) in County Treasury   |                | 9110                 | 3,074,423.07              |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                 | 0.00                      |                |                    |
| b) in Banks   |                | 9120                 | 0.00                      |                |                    |
| c) in Revolving Cash Account  |                | 9130                 | 0.00                      |                |                    |
| d) with Fiscal Agent/Trustee  |                | 9135                 | 0.00                      |                |                    |
| e) Collections Awaiting Deposit   |                | 9140                 | 0.00                      |                |                    |
| 2) Investments  |                | 9150                 | 0.00                      |                |                    |
| 3) Accounts Receivable  |                | 9200                 | 0.00                      |                |                    |

| Description   | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 4) Due from Grantor Government                              |                | 9290         | 0.00                      |                |                    |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                      |                |                    |
| 6) Stores   |                | 9320         | 0.00                      |                |                    |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                      |                |                    |
| 8) Other Current Assets                                     |                | 9340         | 0.00                      |                |                    |
| 9) Lease Receivable   |                | 9380         | 0.00                      |                |                    |
| 10) TOTAL, ASSETS   |                |              | 3,074,423.07              |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                       |                |              |                           |                |                    |
| 1) Accounts Payable   |                | 9500         | 0.00                      |                |                    |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                      |                |                    |
| 4) Current Loans  |                | 9640         | 0.00                      |                |                    |
| 5) Unearned Revenue   |                | 9650         | 0.00                      |                |                    |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                       |                |              |                           |                |                    |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 3,074,423.07              |                |                    |
| <b>FEDERAL REVENUE</b>                                      |                |              |                           |                |                    |
| All Other Federal Revenue                                   |                | 8290         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, FEDERAL REVENUE                                      |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                           |                |                    |
| Pass-Through Revenues from State Sources                    |                | 8587         | 0.00                      | 0.00           | 0.0%               |
| California Clean Energy Jobs Act                            | 6230           | 8590         | 0.00                      | 0.00           | 0.0%               |
| All Other State Revenue                                     | All Other      | 8590         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 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           | 0.0%               |
| Sales   |                |              |                           |                |                    |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                      | 0.00           | 0.0%               |
| Leases and Rentals  |                | 8650         | 0.00                      | 0.00           | 0.0%               |
| Interest  |                | 8660         | 30,997.03                 | 73,000.00      | 135.5%             |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| Other Local Revenue   |                |              |                           |                |                    |
| All Other Local Revenue                                     |                | 8699         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 30,997.03                 | 73,000.00      | 135.5%             |
| TOTAL, REVENUES   |                |              | 30,997.03                 | 73,000.00      | 135.5%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                |                    |
| Classified Support Salaries                                 |                | 2200         | 0.00                      | 0.00           | 0.0%               |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                      | 0.00           | 0.0%               |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                      | 0.00           | 0.0%               |
| Other Classified Salaries                                   |                | 2900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                |                    |
| STRS  |                | 3101-3102    | 0.00                      | 0.00           | 0.0%               |
| PERS  |                | 3201-3202    | 0.00                      | 0.00           | 0.0%               |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                      | 0.00           | 0.0%               |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                      | 0.00           | 0.0%               |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                      | 0.00           | 0.0%               |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Allocated   |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                |                    |

| Description  | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Books and Other Reference Materials  |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies   |                | 4300         | 0.00                      | 0.00           | 0.0%               |
| Noncapitalized Equipment   |                | 4400         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, BOOKS AND SUPPLIES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                           |                |                    |
| Subagreements for Services   |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Travel and Conferences   |                | 5200         | 0.00                      | 0.00           | 0.0%               |
| Insurance  |                | 5400-5450    | 0.00                      | 0.00           | 0.0%               |
| Operations and Housekeeping Services   |                | 5500         | 0.00                      | 0.00           | 0.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs  |                | 5710         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and Operating Expenditures                        |                | 5800         | 0.00                      | 25,000.00      | New                |
| Communications   |                | 5900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 0.00                      | 25,000.00      | New                |
| <b>CAPITAL OUTLAY</b>  |                |              |                           |                |                    |
| Land   |                | 6100         | 0.00                      | 0.00           | 0.0%               |
| Land Improvements  |                | 6170         | 0.00                      | 0.00           | 0.0%               |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                      | 25,000.00      | New                |
| Books and Media for New School Libraries or Major Expansion of School Libraries    |                | 6300         | 0.00                      | 0.00           | 0.0%               |
| Equipment  |                | 6400         | 0.00                      | 0.00           | 0.0%               |
| Equipment Replacement  |                | 6500         | 0.00                      | 0.00           | 0.0%               |
| Lease Assets   |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| Subscription Assets  |                | 6700         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                      | 25,000.00      | New                |
| <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           | 0.0%               |
| To County Offices  |                | 7212         | 0.00                      | 0.00           | 0.0%               |
| To JPAs  |                | 7213         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                      | 0.00           | 0.0%               |
| Debt Service   |                |              |                           |                |                    |
| Debt Service - Interest  |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal   |                | 7439         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EXPENDITURES  |                |              | 0.00                      | 50,000.00      | New                |
| <b>INTERFUND TRANSFERS</b>   |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                           |                |                    |
| To: Special Reserve Fund From: General Fund/CSSF                                   |                | 8912         | 0.00                      | 0.00           | 0.0%               |
| Other Authorized Interfund Transfers In  |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                           |                |                    |
| From: Special Reserve Fund To: General Fund/CSSF                                   |                | 7612         | 0.00                      | 180,000.00     | New                |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.0%               |
| Other Authorized Interfund Transfers Out   |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT   |                |              | 0.00                      | 180,000.00     | New                |
| <b>OTHER SOURCES/USES</b>  |                |              |                           |                |                    |
| <b>SOURCES</b>   |                |              |                           |                |                    |
| Proceeds   |                |              |                           |                |                    |
| Proceeds from Disposal of Capital Assets   |                | 8953         | 0.00                      | 0.00           | 0.0%               |
| Other Sources  |                |              |                           |                |                    |
| Transfers from Funds of Lapsed/Reorganized LEAs                                    |                | 8965         | 0.00                      | 0.00           | 0.0%               |
| Long-Term Debt Proceeds  |                |              |                           |                |                    |
| Proceeds from Certificates of Participation  |                | 8971         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from Leases   |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from Lease Revenue Bonds  |                | 8973         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from SBITAs   |                | 8974         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources  |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>  |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs                                    |                | 7651         | 0.00                      | 0.00           | 0.0%               |

| Description   | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| All Other Financing Uses                                |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.0%               |
| CONTRIBUTIONS   |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                      | (180,000.00)   | New                |

| Description  | Function Codes | Object Codes     | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue   |                | 8600-8799        | 30,997.03                 | 73,000.00      | 135.5%             |
| 5) TOTAL, REVENUES   |                |                  | 30,997.03                 | 73,000.00      | 135.5%             |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 50,000.00      | New                |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                      | 50,000.00      | New                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b> |                |                  | 30,997.03                 | 23,000.00      | -25.8%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 180,000.00     | New                |
| 2) Other Sources/Uses  |                |                  |                           |                |                    |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.0%               |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions   |                | 8980-8999        | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                      | (180,000.00)   | New                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>  |                |                  | 30,997.03                 | (157,000.00)   | -606.5%            |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 3,043,426.04              | 3,074,423.07   | 1.0%               |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 3,043,426.04              | 3,074,423.07   | 1.0%               |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 3,043,426.04              | 3,074,423.07   | 1.0%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 3,074,423.07              | 2,917,423.07   | -5.1%              |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 0.00                      | 0.00           | 0.0%               |
| Stores   |                | 9712             | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 0.00                      | 0.00           | 0.0%               |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 3,074,423.07              | 2,917,423.07   | -5.1%              |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description | 2022-23<br>Estimated<br>Actuals | 2023-24<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |



| Description   | Resource Codes | Object Codes        | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue  |                | 8600-8799           | 0.00                      | 99,000.00      | New                |
| 5) TOTAL, REVENUES  |                |                     | 0.00                      | 99,000.00      | New                |
| <b>B. EXPENSES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                      | 0.00           | 0.0%               |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                      | 0.00           | 0.0%               |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                      | 0.00           | 0.0%               |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                      | 0.00           | 0.0%               |
| 5) Services and Other Operating Expenses  |                | 5000-5999           | 0.00                      | 2,000.00       | New                |
| 6) Depreciation and Amortization  |                | 6000-6999           | 0.00                      | 0.00           | 0.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                      | 0.00           | 0.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                      | 0.00           | 0.0%               |
| 9) TOTAL, EXPENSES  |                |                     | 0.00                      | 2,000.00       | New                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 0.00                      | 97,000.00      | New                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out  |                | 7600-7629           | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses   |                |                     |                           |                |                    |
| a) Sources  |                | 8930-8979           | 0.00                      | 0.00           | 0.0%               |
| b) Uses   |                | 7630-7699           | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions  |                | 8980-8999           | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                     | 0.00                      | 97,000.00      | New                |
| <b>F. NET POSITION</b>  |                |                     |                           |                |                    |
| 1) Beginning Net Position   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 890,458.84                | 890,458.84     | 0.0%               |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 890,458.84                | 890,458.84     | 0.0%               |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                     | 890,458.84                | 890,458.84     | 0.0%               |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                     | 890,458.84                | 987,458.84     | 10.9%              |
| Components of Ending Net Position   |                |                     |                           |                |                    |
| a) Net Investment in Capital Assets   |                | 9796                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted Net Position  |                | 9797                | 0.00                      | 0.00           | 0.0%               |
| c) Unrestricted Net Position  |                | 9790                | 890,458.84                | 987,458.84     | 10.9%              |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | .31                       |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                | 0.00                      |                |                    |
| b) in Banks   |                | 9120                | 0.00                      |                |                    |
| c) in Revolving Cash Account  |                | 9130                | 0.00                      |                |                    |
| d) with Fiscal Agent/Trustee  |                | 9135                | 890,458.53                |                |                    |
| e) Collections Awaiting Deposit   |                | 9140                | 0.00                      |                |                    |
| 2) Investments  |                | 9150                | 0.00                      |                |                    |
| 3) Accounts Receivable  |                | 9200                | 0.00                      |                |                    |
| 4) Due from Grantor Government  |                | 9290                | 0.00                      |                |                    |
| 5) Due from Other Funds   |                | 9310                | 0.00                      |                |                    |
| 6) Stores   |                | 9320                | 0.00                      |                |                    |
| 7) Prepaid Expenditures   |                | 9330                | 0.00                      |                |                    |
| 8) Other Current Assets   |                | 9340                | 0.00                      |                |                    |
| 9) Lease Receivable   |                | 9380                | 0.00                      |                |                    |
| 10) Fixed Assets  |                | 9400                | 0.00                      |                |                    |
| 11) TOTAL, ASSETS   |                |                     | 890,458.84                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |                     |                           |                |                    |
| 1) Deferred Outflows of Resources   |                | 9490                | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |                     | 0.00                      |                |                    |

| Description  | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| <b>I. LIABILITIES</b>                                    |                |              |                           |                |                    |
| 1) Accounts Payable                                      |                | 9500         | 0.00                      |                |                    |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                      |                |                    |
| 4) Current Loans   |                | 9640         |                           |                |                    |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                      |                |                    |
| 6) Long-Term Liabilities                                 |                |              |                           |                |                    |
| b) Net Pension Liability                                 |                | 9663         | 0.00                      |                |                    |
| c) Total/Net OPEB Liability                              |                | 9664         | 0.00                      |                |                    |
| d) Compensated Absences                                  |                | 9665         | 0.00                      |                |                    |
| e) COPs Payable  |                | 9666         | 0.00                      |                |                    |
| f) Leases Payable  |                | 9667         | 0.00                      |                |                    |
| g) Lease Revenue Bonds Payable                           |                | 9668         | 0.00                      |                |                    |
| h) Other General Long-Term Liabilities                   |                | 9669         | 0.00                      |                |                    |
| 7) TOTAL, LIABILITIES                                    |                |              | 0.00                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                      |                |                    |
| <b>K. NET POSITION</b>                                   |                |              |                           |                |                    |
| Net Position, June 30 (G11 + H2) - (I7 + J2)             |                |              | 890,458.84                |                |                    |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                    |
| Other Local Revenue                                      |                |              |                           |                |                    |
| Interest   |                | 8660         | 0.00                      | 99,000.00      | New                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| Fees and Contracts                                       |                |              |                           |                |                    |
| In-District Premiums/Contributions                       |                | 8674         | 0.00                      | 0.00           | 0.0%               |
| Other Local Revenue                                      |                |              |                           |                |                    |
| All Other Local Revenue                                  |                | 8699         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 0.00                      | 99,000.00      | New                |
| TOTAL, REVENUES  |                |              | 0.00                      | 99,000.00      | New                |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>             |                |              |                           |                |                    |
| Subagreements for Services                               |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and                     |                |              |                           |                |                    |
| Operating Expenditures                                   |                | 5800         | 0.00                      | 2,000.00       | New                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES             |                |              | 0.00                      | 2,000.00       | New                |
| TOTAL, EXPENSES  |                |              | 0.00                      | 2,000.00       | New                |
| <b>INTERFUND TRANSFERS</b>                               |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                            |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                  |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                        |                |              | 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           | 0.0%               |
| All Other Financing Sources                              |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES                                       |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>  |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs          |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>                                     |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                 |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                   |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                 |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES                      |                |              |                           |                |                    |
| (a + c - d + e)  |                |              | 0.00                      | 0.00           | 0.0%               |

| Description  | Function Codes | Object Codes     | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue   |                | 8600-8799        | 0.00                      | 99,000.00      | New                |
| 5) TOTAL, REVENUES   |                |                  | 0.00                      | 99,000.00      | New                |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 2,000.00       | New                |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENSES  |                |                  | 0.00                      | 2,000.00       | New                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 0.00                      | 97,000.00      | New                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses  |                |                  |                           |                |                    |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.0%               |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions   |                | 8980-8999        | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | 0.00                      | 97,000.00      | New                |
| <b>F. NET POSITION</b>   |                |                  |                           |                |                    |
| 1) Beginning Net Position  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 890,458.84                | 890,458.84     | 0.0%               |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 890,458.84                | 890,458.84     | 0.0%               |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 890,458.84                | 890,458.84     | 0.0%               |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 890,458.84                | 987,458.84     | 10.9%              |
| Components of Ending Net Position  |                |                  |                           |                |                    |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted Net Position   |                | 9797             | 0.00                      | 0.00           | 0.0%               |
| c) Unrestricted Net Position   |                | 9790             | 890,458.84                | 987,458.84     | 10.9%              |

| Resource                       | Description | 2022-23<br>Estimated<br>Actuals | 2023-24<br>Budget |
|--------------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Net Position |             | 0.00                            | 0.00              |

| Description                     | Object    | Beginning<br>Balances<br>(Ref. Only) | July         | August       | September    | October      | November     | December     | January      | February     |
|---------------------------------|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ESTIMATES THROUGH THE MONTH OF: |           | JUNE                                 |              |              |              |              |              |              |              |              |
| A. BEGINNING CASH               |           |                                      | 7,132,604.07 | 8,792,814.07 | 8,637,114.07 | 8,203,419.07 | 8,758,944.07 | 8,309,249.07 | 8,283,866.07 | 8,371,297.07 |
| B. RECEIPTS                     |           |                                      |              |              |              |              |              |              |              |              |
| LCFF/Revenue Limit Sources      |           |                                      |              |              |              |              |              |              |              |              |
| Principal Apportionment         | 8010-8019 |                                      |              |              |              |              |              |              |              |              |
| Property Taxes                  | 8020-8079 |                                      |              |              |              |              |              |              |              |              |
| Miscellaneous Funds             | 8080-8099 |                                      |              |              |              |              |              |              |              |              |
| Federal Revenue                 | 8100-8299 |                                      | 0.00         | 80,983.00    | 80,000.00    | 60,000.00    | 60,000.00    | 50,000.00    | 50,000.00    | 50,000.00    |
| Other State Revenue             | 8300-8599 |                                      | 1,250,000.00 | 250,000.00   | 0.00         | 1,000,220.00 | 0.00         | 0.00         | 650,000.00   | 0.00         |
| Other Local Revenue             | 8600-8799 |                                      | 1,090,265.00 | 1,090,265.00 | 1,090,265.00 | 1,090,265.00 | 1,090,265.00 | 1,090,265.00 | 1,090,265.00 | 1,090,265.00 |
| Interfund Transfers In          | 8910-8929 |                                      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 180,000.00   |
| All Other Financing Sources     | 8930-8979 |                                      |              |              |              |              |              |              |              |              |
| TOTAL RECEIPTS                  |           |                                      | 2,340,265.00 | 1,421,248.00 | 1,170,265.00 | 2,150,485.00 | 1,150,265.00 | 1,140,265.00 | 1,790,265.00 | 1,320,265.00 |
| C. DISBURSEMENTS                |           |                                      |              |              |              |              |              |              |              |              |
| Certificated Salaries           | 1000-1999 |                                      | 73,270.00    | 285,000.00   | 285,000.00   | 285,000.00   | 285,000.00   | 0.00         | 590,000.00   | 285,000.00   |
| Classified Salaries             | 2000-2999 |                                      | 66,000.00    | 109,083.00   | 146,000.00   | 146,000.00   | 146,000.00   | 146,000.00   | 146,000.00   | 146,000.00   |
| Employee Benefits               | 3000-3999 |                                      | 44,200.00    | 129,393.00   | 215,960.00   | 215,960.00   | 215,960.00   | 40,648.00    | 325,392.00   | 215,960.00   |
| Books and Supplies              | 4000-4999 |                                      | 34,585.00    | 52,000.00    | 37,000.00    | 28,000.00    | 33,000.00    | 59,000.00    | 55,000.00    | 18,760.00    |
| Services                        | 5000-5999 |                                      | 462,000.00   | 920,000.00   | 920,000.00   | 920,000.00   | 920,000.00   | 920,000.00   | 586,442.00   | 920,000.00   |
| Capital Outlay                  | 6000-6599 |                                      | 0.00         | 46,472.00    | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 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                                |           |                                      | 680,055.00   | 1,541,948.00 | 1,603,960.00 | 1,594,960.00 | 1,599,960.00 | 1,165,648.00 | 1,702,834.00 | 1,585,720.00 |
| D. BALANCE SHEET ITEMS                             |           |                                      |              |              |              |              |              |              |              |              |
| <u>Assets and Deferred Outflows</u>                |           |                                      |              |              |              |              |              |              |              |              |
| Cash Not In Treasury                               | 9111-9199 |                                      |              |              |              |              |              |              |              |              |
| Accounts Receivable                                | 9200-9299 | 175,000.00                           |              | 175,000.00   |              |              |              |              |              |              |
| Due From Other Funds                               | 9310      |                                      |              |              |              |              |              |              |              |              |
| Stores   | 9320      |                                      |              |              |              |              |              |              |              |              |
| Prepaid Expenditures                               | 9330      |                                      |              |              |              |              |              |              |              |              |
| Other Current Assets                               | 9340      |                                      |              |              |              |              |              |              |              |              |
| Lease Receivable                                   | 9380      |                                      |              |              |              |              |              |              |              |              |
| Deferred Outflows of Resources                     | 9490      |                                      |              |              |              |              |              |              |              |              |
| SUBTOTAL   |           | 175,000.00                           | 0.00         | 175,000.00   | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <u>Liabilities and Deferred Inflows</u>            |           |                                      |              |              |              |              |              |              |              |              |
| Accounts Payable                                   | 9500-9599 | 210,000.00                           |              | 210,000.00   |              |              |              |              |              |              |
| Due To Other Funds                                 | 9610      |                                      |              |              |              |              |              |              |              |              |
| Current Loans                                      | 9640      |                                      |              |              |              |              |              |              |              |              |
| Unearned Revenues                                  | 9650      |                                      |              |              |              |              |              |              |              |              |
| Deferred Inflows of Resources                      | 9690      |                                      |              |              |              |              |              |              |              |              |
| SUBTOTAL   |           | 210,000.00                           | 0.00         | 210,000.00   | 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)               |           |                                      | 1,660,210.00 | (155,700.00) | (433,695.00) | 555,525.00   | (449,695.00) | (25,383.00)  | 87,431.00    | (265,455.00) |
| F. ENDING CASH (A + E)                             |           |                                      | 8,792,814.07 | 8,637,114.07 | 8,203,419.07 | 8,758,944.07 | 8,309,249.07 | 8,283,866.07 | 8,371,297.07 | 8,105,842.07 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                                      |              |              |              |              |              |              |              |              |

| Description                     | Object    | March        | April        | May          | June         | Accruals   | Adjustments | TOTAL         | BUDGET        |
|---------------------------------|-----------|--------------|--------------|--------------|--------------|------------|-------------|---------------|---------------|
| ESTIMATES THROUGH THE MONTH OF: |           | JUNE         |              |              |              |            |             |               |               |
| A. BEGINNING CASH               |           | 8,105,842.07 | 7,626,147.07 | 7,136,452.07 | 6,821,757.07 |            |             |               |               |
| 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 | 40,000.00    | 0.00         | 0.00         | 40,000.00    | 0.00       |             | 510,983.00    | 510,983.00    |
| Other State Revenue             | 8300-8599 | 0.00         | 0.00         | 175,000.00   | 125,000.00   | 150,000.00 |             | 3,600,220.00  | 3,600,220.00  |
| Other Local Revenue             | 8600-8799 | 1,090,265.00 | 1,090,265.00 | 1,090,265.00 | 1,090,266.00 | 0.00       |             | 13,083,181.00 | 13,083,181.00 |
| Interfund Transfers In          | 8910-8929 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       |             | 180,000.00    | 180,000.00    |
| All Other Financing Sources     | 8930-8979 |              |              |              |              |            |             | 0.00          | 0.00          |
| TOTAL RECEIPTS                  |           | 1,130,265.00 | 1,090,265.00 | 1,265,265.00 | 1,255,266.00 | 150,000.00 | 0.00        | 17,374,384.00 | 17,374,384.00 |
| C. DISBURSEMENTS                |           |              |              |              |              |            |             |               |               |
| Certificated Salaries           | 1000-1999 | 285,000.00   | 285,000.00   | 285,000.00   | 293,000.00   | 0.00       |             | 3,236,270.00  | 3,236,270.00  |
| Classified Salaries             | 2000-2999 | 146,000.00   | 146,000.00   | 146,000.00   | 146,000.00   | 0.00       |             | 1,635,083.00  | 1,635,083.00  |
| Employee Benefits               | 3000-3999 | 215,960.00   | 215,960.00   | 215,960.00   | 215,960.00   | 0.00       |             | 2,267,313.00  | 2,267,313.00  |
| Books and Supplies              | 4000-4999 | 33,000.00    | 33,000.00    | 33,000.00    | 33,000.00    | 20,000.00  |             | 469,345.00    | 469,345.00    |
| Services                        | 5000-5999 | 930,000.00   | 900,000.00   | 900,000.00   | 900,000.00   | 140,000.00 |             | 10,338,442.00 | 10,338,442.00 |
| Capital Outlay                  | 6000-6599 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       |             | 46,472.00     | 46,472.00     |
| 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                                |           | 1,609,960.00 | 1,579,960.00 | 1,579,960.00 | 1,587,960.00 | 160,000.00  | 0.00        | 17,992,925.00 | 17,992,925.00 |
| D. BALANCE SHEET ITEMS                             |           |              |              |              |              |             |             |               | 0.00          |
| <u>Assets and Deferred Outflows</u>                |           |              |              |              |              |             |             |               |               |
| Cash Not In Treasury                               | 9111-9199 |              |              |              |              |             |             | 0.00          |               |
| Accounts Receivable                                | 9200-9299 |              |              |              |              |             |             | 175,000.00    |               |
| 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        | 175,000.00    |               |
| <u>Liabilities and Deferred Inflows</u>            |           |              |              |              |              |             |             |               |               |
| Accounts Payable                                   | 9500-9599 |              |              |              |              |             |             | 210,000.00    |               |
| 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        | 210,000.00    |               |
| <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)               |           | (479,695.00) | (489,695.00) | (314,695.00) | (332,694.00) | (10,000.00) | 0.00        | (653,541.00)  | (618,541.00)  |
| F. ENDING CASH (A + E)                             |           | 7,626,147.07 | 7,136,452.07 | 6,821,757.07 | 6,489,063.07 |             |             |               |               |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |              |              |              |              |             |             | 6,479,063.07  |               |



| Description                     | Object    | Beginning<br>Balances<br>(Ref. Only) | July         | August       | September    | October      | November     | December     | January      | February     |
|---------------------------------|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ESTIMATES THROUGH THE MONTH OF: |           | JUNE                                 |              |              |              |              |              |              |              |              |
| A. BEGINNING CASH               |           |                                      | 6,489,063.07 | 8,008,216.07 | 7,873,451.07 | 7,466,743.07 | 8,126,475.07 | 7,723,767.07 | 7,664,062.07 | 7,995,263.07 |
| B. RECEIPTS                     |           |                                      |              |              |              |              |              |              |              |              |
| LCFF/Revenue Limit Sources      |           |                                      |              |              |              |              |              |              |              |              |
| Principal Apportionment         | 8010-8019 |                                      |              |              |              |              |              |              |              |              |
| Property Taxes                  | 8020-8079 |                                      |              |              |              |              |              |              |              |              |
| Miscellaneous Funds             | 8080-8099 |                                      |              |              |              |              |              |              |              |              |
| Federal Revenue                 | 8100-8299 |                                      | 0.00         | 61,943.00    | 50,000.00    | 50,000.00    | 50,000.00    | 45,000.00    | 65,000.00    | 65,000.00    |
| Other State Revenue             | 8300-8599 |                                      | 1,250,000.00 | 175,000.00   | 0.00         | 1,057,440.00 | 0.00         | 0.00         | 775,000.00   | 0.00         |
| Other Local Revenue             | 8600-8799 |                                      | 915,292.00   | 915,292.00   | 915,292.00   | 915,292.00   | 915,292.00   | 915,295.00   | 915,292.00   | 915,292.00   |
| Interfund Transfers In          | 8910-8929 |                                      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 75,000.00    |
| All Other Financing Sources     | 8930-8979 |                                      |              |              |              |              |              |              |              |              |
| TOTAL RECEIPTS                  |           |                                      | 2,165,292.00 | 1,152,235.00 | 965,292.00   | 2,022,732.00 | 965,292.00   | 960,295.00   | 1,755,292.00 | 1,055,292.00 |
| C. DISBURSEMENTS                |           |                                      |              |              |              |              |              |              |              |              |
| Certificated Salaries           | 1000-1999 |                                      | 62,621.00    | 250,000.00   | 250,000.00   | 250,000.00   | 250,000.00   | 0.00         | 490,000.00   | 250,000.00   |
| Classified Salaries             | 2000-2999 |                                      | 50,733.00    | 75,000.00    | 103,000.00   | 103,000.00   | 103,000.00   | 103,000.00   | 103,000.00   | 103,000.00   |
| Employee Benefits               | 3000-3999 |                                      | 58,200.00    | 110,000.00   | 182,000.00   | 182,000.00   | 182,000.00   | 63,000.00    | 285,000.00   | 182,000.00   |
| Books and Supplies              | 4000-4999 |                                      | 34,585.00    | 52,000.00    | 37,000.00    | 28,000.00    | 33,000.00    | 54,000.00    | 55,000.00    | 18,760.00    |
| Services                        | 5000-5999 |                                      | 440,000.00   | 800,000.00   | 800,000.00   | 800,000.00   | 800,000.00   | 800,000.00   | 491,091.00   | 950,000.00   |
| Capital Outlay                  | 6000-6599 |                                      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Other Outgo                     | 7000-7499 |                                      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 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                                |           |                                      | 646,139.00   | 1,287,000.00 | 1,372,000.00 | 1,363,000.00 | 1,368,000.00 | 1,020,000.00 | 1,424,091.00 | 1,503,760.00 |
| D. BALANCE SHEET ITEMS                             |           |                                      |              |              |              |              |              |              |              |              |
| <u>Assets and Deferred Outflows</u>                |           |                                      |              |              |              |              |              |              |              |              |
| Cash Not In Treasury                               | 9111-9199 |                                      |              |              |              |              |              |              |              |              |
| Accounts Receivable                                | 9200-9299 | 150,000.00                           |              |              |              |              |              |              |              |              |
| Due From Other Funds                               | 9310      |                                      |              |              |              |              |              |              |              |              |
| Stores   | 9320      |                                      |              |              |              |              |              |              |              |              |
| Prepaid Expenditures                               | 9330      |                                      |              |              |              |              |              |              |              |              |
| Other Current Assets                               | 9340      |                                      |              |              |              |              |              |              |              |              |
| Lease Receivable                                   | 9380      |                                      |              |              |              |              |              |              |              |              |
| Deferred Outflows of Resources                     | 9490      |                                      |              |              |              |              |              |              |              |              |
| SUBTOTAL   |           | 150,000.00                           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <u>Liabilities and Deferred Inflows</u>            |           |                                      |              |              |              |              |              |              |              |              |
| Accounts Payable                                   | 9500-9599 | 160,000.00                           |              |              |              |              |              |              |              |              |
| Due To Other Funds                                 | 9610      |                                      |              |              |              |              |              |              |              |              |
| Current Loans                                      | 9640      |                                      |              |              |              |              |              |              |              |              |
| Unearned Revenues                                  | 9650      |                                      |              |              |              |              |              |              |              |              |
| Deferred Inflows of Resources                      | 9690      |                                      |              |              |              |              |              |              |              |              |
| SUBTOTAL   |           | 160,000.00                           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <u>Nonoperating</u>                                |           |                                      |              |              |              |              |              |              |              |              |
| Suspense Clearing                                  | 9910      |                                      |              |              |              |              |              |              |              |              |
| TOTAL BALANCE SHEET ITEMS                          |           | (10,000.00)                          | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| E. NET INCREASE/DECREASE (B - C + D)               |           |                                      | 1,519,153.00 | (134,765.00) | (406,708.00) | 659,732.00   | (402,708.00) | (59,705.00)  | 331,201.00   | (448,468.00) |
| F. ENDING CASH (A + E)                             |           |                                      | 8,008,216.07 | 7,873,451.07 | 7,466,743.07 | 8,126,475.07 | 7,723,767.07 | 7,664,062.07 | 7,995,263.07 | 7,546,795.07 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                                      |              |              |              |              |              |              |              |              |

| Description                     | Object    | March        | April        | May          | June         | Accruals   | Adjustments | TOTAL         | BUDGET        |
|---------------------------------|-----------|--------------|--------------|--------------|--------------|------------|-------------|---------------|---------------|
| ESTIMATES THROUGH THE MONTH OF: | JUNE      |              |              |              |              |            |             |               |               |
| A. BEGINNING CASH               |           | 7,546,795.07 | 7,209,087.07 | 6,806,379.07 | 6,728,671.07 |            |             |               |               |
| 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 | 65,000.00    | 0.00         | 0.00         | 50,000.00    | 0.00       |             | 501,943.00    | 501,943.00    |
| Other State Revenue             | 8300-8599 | 0.00         | 0.00         | 325,000.00   | 325,000.00   | 150,000.00 |             | 4,057,440.00  | 4,057,440.00  |
| Other Local Revenue             | 8600-8799 | 915,292.00   | 915,292.00   | 915,292.00   | 915,295.00   | 0.00       |             | 10,983,510.00 | 10,983,510.00 |
| Interfund Transfers In          | 8910-8929 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       |             | 75,000.00     | 75,000.00     |
| All Other Financing Sources     | 8930-8979 |              |              |              |              |            |             | 0.00          |               |
| TOTAL RECEIPTS                  |           | 980,292.00   | 915,292.00   | 1,240,292.00 | 1,290,295.00 | 150,000.00 | 0.00        | 15,617,893.00 | 15,617,893.00 |
| C. DISBURSEMENTS                |           |              |              |              |              |            |             |               |               |
| Certificated Salaries           | 1000-1999 | 250,000.00   | 250,000.00   | 250,000.00   | 260,000.00   | 0.00       |             | 2,812,621.00  | 2,812,621.00  |
| Classified Salaries             | 2000-2999 | 103,000.00   | 103,000.00   | 103,000.00   | 103,000.00   | 0.00       |             | 1,155,733.00  | 1,155,733.00  |
| Employee Benefits               | 3000-3999 | 182,000.00   | 182,000.00   | 182,000.00   | 198,000.00   | 0.00       |             | 1,988,200.00  | 1,988,200.00  |
| Books and Supplies              | 4000-4999 | 33,000.00    | 33,000.00    | 33,000.00    | 33,000.00    | 25,000.00  |             | 469,345.00    | 469,345.00    |
| Services                        | 5000-5999 | 750,000.00   | 750,000.00   | 750,000.00   | 750,000.00   | 175,000.00 |             | 9,056,091.00  | 9,056,091.00  |
| Capital Outlay                  | 6000-6599 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       |             | 0.00          | 0.00          |
| Other Outgo                     | 7000-7499 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       |             | 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                                |           | 1,318,000.00 | 1,318,000.00 | 1,318,000.00 | 1,344,000.00 | 200,000.00  | 0.00        | 15,481,990.00 | 15,481,990.00 |
| D. BALANCE SHEET ITEMS                             |           |              |              |              |              |             |             |               |               |
| <u>Assets and Deferred Outflows</u>                |           |              |              |              |              |             |             |               |               |
| Cash Not In Treasury                               | 9111-9199 |              |              |              |              |             |             | 0.00          |               |
| Accounts Receivable                                | 9200-9299 |              |              |              |              |             |             | 0.00          |               |
| 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        | 0.00          |               |
| <u>Liabilities and Deferred Inflows</u>            |           |              |              |              |              |             |             |               |               |
| Accounts Payable                                   | 9500-9599 |              |              |              |              |             |             | 0.00          |               |
| 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        | 0.00          |               |
| <u>Nonoperating</u>                                |           |              |              |              |              |             |             |               |               |
| Suspense Clearing                                  | 9910      |              |              |              |              |             |             | 0.00          |               |
| TOTAL BALANCE SHEET ITEMS                          |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00        | 0.00        | 0.00          |               |
| E. NET INCREASE/DECREASE (B - C + D)               |           | (337,708.00) | (402,708.00) | (77,708.00)  | (53,705.00)  | (50,000.00) | 0.00        | 135,903.00    | 135,903.00    |
| F. ENDING CASH (A + E)                             |           | 7,209,087.07 | 6,806,379.07 | 6,728,671.07 | 6,674,966.07 |             |             |               |               |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |              |              |              |              |             |             | 6,624,966.07  |               |

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the JPA governing board. (Pursuant to Education Code sections 33129, 41023 and 42127)

Budget available for inspection at:

Place: Eden Area ROP

Date: June 2, 2023

Adoption Date: June 9, 2023

Signed:

Clerk/Secretary of the JPA Governing Board

(Original signature required)

Public Hearing:

Place: Eden Area ROP

Date: June 9, 2023

Time: 5:00 PM

Contact person for additional information on the budget reports:

Name: Anthony Oum

Title: Fiscal Services Administrator

Telephone: 510/293-2906

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS             |  |  | Met | Not Met |
|------------------------------------|--|--|-----|---------|
| 1                                  | Average Daily Attendance                     | This criterion is not checked for JPAs.  | n/a | n/a     |
| 2                                  | Enrollment                                   | This criterion is not checked for JPAs.  | n/a | n/a     |
| 3                                  | ADA to Enrollment                            | This criterion is not checked for JPAs.  | n/a | n/a     |
| 4                                  | Local Control Funding Formula (LCFF) Revenue | This criterion is not checked for JPAs.  | n/a | n/a     |
| CRITERIA AND STANDARDS (continued) |  |  | Met | Not Met |
| 5                                  | Salaries and Benefits                        | Projected ratios of total salaries and benefits to total general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.             |     | X       |
| 6a                                 | Other Revenues                               | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.                                   |     | X       |
| 6b                                 | Other Expenditures                           | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.                |     | X       |
| 7                                  | Ongoing and Major Maintenance Account        | This criterion is not checked for JPAs.  | n/a | n/a     |
| 8                                  | Deficit Spending                             | Deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.  | X   |         |
| 9                                  | Fund Balance                                 | General fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.  | X   |         |
| 10                                 | Reserves                                     | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X   |         |
| SUPPLEMENTAL INFORMATION           |  |  | No  | Yes     |

**Budget, July 1  
FINANCIAL REPORTS  
2023-24 Budget  
Joint Powers Agency Certification**

|   |  |  |            |            |
|---|--|--|------------|------------|
| S1  | Contingent Liabilities                               | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?  |            | <b>X</b>   |
| S2  | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?   | <b>X</b>   |            |
| S3  | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?  | <b>X</b>   |            |
| S4  | Contingent Revenues                                  | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                    | <b>X</b>   |            |
| S5  | Contributions  | Have transfers to or from the general fund to cover operating deficits changed by more than the standard for the budget or two subsequent fiscal years?  |            | <b>X</b>   |
| S6  | Long-term Commitments                                | Does the JPA have long-term (multiyear) commitments or debt agreements?  |            | <b>X</b>   |
|   |  | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?   |            | <b>X</b>   |
| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |  | <b>No</b>  | <b>Yes</b> |
| S7a   | Postemployment Benefits Other than Pensions          | Does the JPA provide postemployment benefits other than pensions (OPEB)?   | <b>X</b>   |            |
|   |  | • If yes, are they lifetime benefits?  | <b>n/a</b> |            |
|   |  | • If yes, do benefits continue beyond age 65?  | <b>n/a</b> |            |
|   |  | • If yes, are benefits funded by pay-as-you-go?  | <b>n/a</b> |            |
| S7b   | Other Self-insurance Benefits                        | Does the JPA provide other self-insurance benefits (e.g., workers' compensation)?  | <b>X</b>   |            |
| S8  | Status of Labor Agreements                           | Are salary and benefit negotiations still open for:  |            |            |
|   |  | • Certificated? (Section S8A, Line 1)  | <b>n/a</b> |            |
|   |  | • Classified? (Section S8B, Line 1)  | <b>n/a</b> |            |
|   |  | • Management/supervisor/confidential? (Section S8C, Line 1)  | <b>n/a</b> |            |
| S9  | Local Control and Accountability Plan (LCAP)         | This supplemental section is not checked for JPAs.   | <b>n/a</b> | <b>n/a</b> |
| S10   | LCAP Expenditures                                    | This supplemental section is not checked for JPAs.   | <b>n/a</b> | <b>n/a</b> |
| <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 budget year with a negative cash balance in the general fund?  | <b>X</b>   |            |
| A2  | Independent Position Control                         | Is personnel position control independent from the payroll system?   | <b>X</b>   |            |
| A3  | Declining Enrollment                                 | Is enrollment decreasing in both the prior fiscal year and budget year?  | <b>n/a</b> | <b>n/a</b> |
| 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 fiscal year or budget year?   | <b>n/a</b> | <b>n/a</b> |
| A5  | Salary Increases Exceed COLA                         | Has the JPA entered into a bargaining agreement where any of the budget 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? | <b>X</b>   |            |
| A6  | Uncapped Health Benefits                             | Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?   | <b>X</b>   |            |
| A7  | Independent Financial System                         | Is the JPA's financial system independent from the county office system?   | <b>X</b>   |            |
| 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).   | <b>X</b>   |            |
| 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?   |            | <b>X</b>   |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a joint powers agency is self-insured for workers' compensation claims, the director of the joint powers agency annually shall provide information to the governing board of the joint powers agency regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our JPA is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

|   |    |      |
|---|----|------|
| Total liabilities actuarially determined:             | \$ |      |
| Less: Amount of total liabilities reserved in budget: | \$ |      |
| Estimated accrued but unfunded liabilities:           | \$ | 0.00 |

☒ This joint powers agency is not self-insured for workers' compensation claims.

Signed

Date of Meeting: June 9, 2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Anthony Oum  
Title: Fiscal Services Administrator  
Telephone: 510/293-2906  
E-mail: aoum@edenrop.org

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a joint powers agency is self-insured for workers' compensation claims, the director of the joint powers agency annually shall provide information to the governing board of the joint powers agency regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our JPA is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

|   |    |      |
|---|----|------|
| Total liabilities actuarially determined:             | \$ |      |
| Less: Amount of total liabilities reserved in budget: | \$ |      |
| Estimated accrued but unfunded liabilities:           | \$ | 0.00 |

☒ This joint powers agency is not self-insured for workers' compensation claims.

Signed

Date of Meeting: June 9, 2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Anthony Oum  
Title: Fiscal Services Administrator  
Telephone: 510/293-2906  
E-mail: aoum@edenrop.org



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 928,171.39
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,453,439.89

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 17.02%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal" or "mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.  
Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. Entry required

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,192,454.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 225,711.31

|  |              |
|--|--------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)  | 0.00         |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)   | 0.00         |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only )<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 93,727.57    |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only )<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00         |
| 7. Adjustment for Employment Separation Costs  |              |
| a. Plus: Normal Separation Costs (Part II, Line A)   | 0.00         |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)   | 0.00         |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)   | 1,511,893.55 |
| 9. Carry-Forward Adjustment (Part IV, Line F)  | 45,332.64    |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)   | 1,557,226.19 |

**B. Base Costs**

|   |               |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 8,902,467.95  |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 1,681,658.67  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)   | 382,617.90    |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 0.00          |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 0.00          |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)   | 0.00          |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)   | 367,907.40    |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)  | 16,100.00     |
| 9. Other General Administration (portion charged to restricted resources or specific goals only )<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00          |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only )<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)             | 0.00          |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 456,963.23    |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 0.00          |
| 13. Adjustment for Employment Separation Costs  |               |
| a. Less: Normal Separation Costs (Part II, Line A)  | 0.00          |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  | 0.00          |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)  | 0.00          |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 931,551.58    |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 0.00          |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 0.00          |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)   | 0.00          |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)   | 12,739,266.73 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

|                               |        |
|-------------------------------|--------|
| (Line A8 divided by Line B19) | 11.87% |
|-------------------------------|--------|

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

|                                |        |
|--------------------------------|--------|
| (Line A10 divided by Line B19) | 12.22% |
|--------------------------------|--------|

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

|  |                |
|--|----------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | 1,511,893.55   |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                |
| 1. Carry-forward adjustment from the second prior year   | 436,685.53     |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | 0.00           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |                |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (14.94%) times Part III, Line B19); zero if negative  | 45,332.64      |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.22%) times Part III, Line B19); zero if positive   | 0.00           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | 45,332.64      |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |                |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:   | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:  | not applicable |
| LEA request for Option 1, Option 2, or Option 3  | 1              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | 45,332.64      |

Approved  
indirect  
cost rate: 14.94%

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Highest  
rate used  
in any  
program: 2.22%

| Fund | Resource | Eligible<br>Expenditures<br>(Objects<br>1000-5999<br>except 4700<br>& 5100) | Indirect<br>Costs<br>Charged<br>(Objects<br>7310 and<br>7350) | Rate<br>Used |
|------|----------|---|---|--------------|
| 01   | 6388     | 1,248,904.02  | 27,686.35   | 2.22%        |

| Description  | Object Codes         | 2023-24 Budget (Form 01) (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            | 3,600,220.00                 | 12.70%                     | 4,057,440.00           | 0.00%                      | 4,057,440.00           |
| 4. Other Local Revenues  | 8600-8799            | 13,083,181.00                | -16.05%                    | 10,983,510.00          | 0.00%                      | 10,983,510.00          |
| 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                   | 0.00%                      | 0.00                   |
| c. Contributions   | 8980-8999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)   |                      | 17,374,384.00                | -10.11%                    | 15,617,893.00          | -0.32%                     | 15,567,893.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 3,236,270.00           |                            | 2,812,621.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 28,565.00              |                            | 27,541.00              |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | (452,214.00)           |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 3,236,270.00                 | -13.09%                    | 2,812,621.00           | 0.98%                      | 2,840,162.00           |
| 2. Classified Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 1,635,083.00           |                            | 1,155,733.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 13,014.00              |                            | 14,651.00              |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | (492,364.00)           |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 1,635,083.00                 | -29.32%                    | 1,155,733.00           | 1.27%                      | 1,170,384.00           |
| 3. Employee Benefits   | 3000-3999            | 2,267,313.00                 | -12.31%                    | 1,988,200.00           | 0.00%                      | 1,988,200.00           |
| 4. Books and Supplies  | 4000-4999            | 469,345.00                   | 0.00%                      | 469,345.00             | 0.00%                      | 469,345.00             |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 10,338,442.00                | -12.40%                    | 9,056,091.00           | 0.28%                      | 9,081,000.00           |
| 6. Capital Outlay  | 6000-6999            | 46,472.00                    | -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)   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)  |                      | 17,992,925.00                | -13.96%                    | 15,481,990.00          | 0.43%                      | 15,549,091.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>   |                      |                              |                            |                        |                            |                        |
|  |                      | (618,541.00)                 |                            | 135,903.00             |                            | 18,802.00              |
| <b>D. FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 5,092,101.89                 |                            | 4,473,560.89           |                            | 4,609,463.89           |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 4,473,560.89                 |                            | 4,609,463.89           |                            | 4,628,265.89           |
| 3. Components of Ending Fund Balance   |                      |                              |                            |                        |                            |                        |
| (Enter reserve 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                 | 93,980.92                    |                            |                        |                            |                        |
| c. Committed   |                      |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750                 | 0.00                         |                            |                        |                            |                        |
| 2. Other Commitments   | 9760                 | 0.00                         |                            |                        |                            |                        |
| d. Assigned  | 9780                 | 3,300,001.97                 |                            | 3,680,544.00           |                            | 3,695,320.00           |

| Description   | Object Codes  | 2023-24 Budget (Form 01) (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  | 1,079,578.00                 |                            | 928,919.89             |                            | 932,945.89             |
| 2. Unassigned/Unappropriated  | 9790  | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)   |   | 4,473,560.89                 |                            | 4,609,463.89           |                            | 4,628,265.89           |
| <b>E. AVAILABLE RESERVES</b>  |   |                              |                            |                        |                            |                        |
| 1. General Fund   |   |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750  | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789  | 1,079,578.00                 |                            | 928,919.89             |                            | 932,945.89             |
| 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                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |   |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750  |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789  |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated  | 9790  |                              |                            |                        |                            |                        |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)  |   | 1,079,578.00                 |                            | 928,919.89             |                            | 932,945.89             |
| 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) |   | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Total Expenditures and Other Financing Uses (Line B11)   |   | 17,992,925.00                |                            | 15,481,990.00          |                            | 15,549,091.00          |
| 3. Less: Special Education Pass-through<br>(Not applicable for JPAs)  |   | N/A                          |                            | N/A                    |                            | N/A                    |
| 4. Sub-Total (Line F2 minus F3)   |   | 17,992,925.00                |                            | 15,481,990.00          |                            | 15,549,091.00          |
| 5. Reserve Standard Percentage Level<br>(Refer to Form 01CS, Criterion 10 for calculation details)  |   | 5.00%                        |                            | 5.00%                  |                            | 5.00%                  |
| 6. Reserve Standard - By Percent (Line F4 times F5)   |   | 899,646.25                   |                            | 774,099.50             |                            | 777,454.55             |
| 7. Reserve Standard - By Amount<br>(Refer to Form 01CS, Criterion 10 for calculation details)   |   | 80,000.00                    |                            | 80,000.00              |                            | 80,000.00              |
| 8. Reserve Standard (Greater of Line F6 or F7)  |   | 899,646.25                   |                            | 774,099.50             |                            | 777,454.55             |
| 9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)   |   | YES                          |                            | YES                    |                            | YES                    |
| <b>G. ASSUMPTIONS</b>   | <p>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.</p> <p>Adjustment in B1d and B2d for FY 2024-2025 projection is due to the end of planned deficit spending of anticipated surplus at FY 2022-2023, spent in FY 2023-2024, thereby the elimination of positions in FY 2024-2025.</p> |                              |                            |                        |                            |                        |

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description  | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|--|--|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 01 GENERAL FUND  |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 180,000.00                                 | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 08 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                                      |  |                       |  |                       |  |   |                                       |                                     |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       |  |   |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 11 ADULT EDUCATION FUND                                  |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 12 CHILD DEVELOPMENT FUND                                |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 13 CAFETERIA SPECIAL REVENUE FUND                        |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 14 DEFERRED MAINTENANCE FUND                             |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL<br>OUTLAY |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT<br>BENEFITS   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description  | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|--|--|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 21 BUILDING FUND                                       |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 35 COUNTY SCHOOL FACILITIES FUND                       |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY<br>PROJECTS |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                       | 180,000.00                                  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 61 CAFETERIA ENTERPRISE FUND                           |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 67 SELF-INSURANCE FUND                                 |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 71 RETIREE BENEFIT FUND                                |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                       |   |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 76 WARRANT/PASS-THROUGH FUND                           |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       |  |   |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 95 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 approval of the budget.

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 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.

## CRITERIA AND STANDARDS

### 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 budget 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: All data are extracted or calculated.

| Estimated/Unaudited Actuals   |                              |                              |                                |
|---|------------------------------|------------------------------|--------------------------------|
|   | Salaries and Benefits        | Total Expenditures           | Ratio of Salaries and Benefits |
| Fiscal Year   | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499) | to Total Expenditures          |
| 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)  | 6,381,611.28                 | 14,668,150.61                | 43.5%                          |
|   | Historical Average Ratio:    |                              | 46.7%                          |
|   |                              |                              |                                |
|   | Budget Year                  | 1st Subsequent Year          | 2nd Subsequent Year            |
|   | (2023-24)                    | (2024-25)                    | (2025-26)                      |
| JPA's Reserve Standard Percentage (Criterion 10B, Line 4):  | 5.0%                         | 5.0%                         | 5.0%                           |
| JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage): | 41.7% to 51.7%               | 41.7% to 51.7%               | 41.7% to 51.7%                 |

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year                   | Budget                       |                              | Ratio of Salaries and Benefits<br>to Total Expenditures | Status  |
|-------------------------------|------------------------------|------------------------------|---|---------|
|                               | Salaries and Benefits        | Total Expenditures           |   |         |
|                               | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499) |   |         |
|                               | (Form MYP, Lines B1-B3)      | (Form MYP, Lines B1-B8, B10) |   |         |
| Budget Year (2023-24)         | 7,138,666.00                 | 17,992,925.00                | 39.7%   | Not Met |
| 1st Subsequent Year (2024-25) | 5,956,554.00                 | 15,481,990.00                | 38.5%   | Not Met |
| 2nd Subsequent Year (2025-26) | 5,998,746.00                 | 15,549,091.00                | 38.6%   | 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(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

CTE Contracts (Resource 0350 with Option 003), SWP grants (Resource 6388 with Options 069& 081) and CTEIG grants (Resource 6387 with Option 082) to member districts (SLUSD [Location 016], SLZUSD [Location 368], HUDS [Location 330] and CVUSD [Location 031]) in Object 5800 and cost associated the transportation of students, causes EAROP's salary and benefits to total expenditures to fall slightly below historical average ratio of 41.70%.

**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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the funded cost-of-living adjustment (COLA) plus or minus ten percent. For each major object category, changes that exceed the funded COLA plus or minus five percent must be explained.

**6A. Calculating the JPA's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: Enter data for the budget and two subsequent fiscal years on line 1. All other data are extracted or calculated.

|  | Budget Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. JPA's Change in Funding Level   |                          |                                  |                                  |
| 2. JPA's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):   | -10.00% to 10.00%        | -10.00% to 10.00%                | -10.00% to 10.00%                |
| 3. JPA's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -5.00% to 5.00%          | -5.00% to 5.00%                  | -5.00% to 5.00%                  |

**6B. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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 | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|----------------------------|--------|-----------------------------------|-------------------------------------|
|----------------------------|--------|-----------------------------------|-------------------------------------|

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**

|                               |            |         |     |
|-------------------------------|------------|---------|-----|
| First Prior Year (2022-23)    | 245,535.05 |         |     |
| Budget Year (2023-24)         | 510,983.00 | 108.11% | Yes |
| 1st Subsequent Year (2024-25) | 501,943.00 | -1.77%  | No  |
| 2nd Subsequent Year (2025-26) | 501,943.00 | 0.00%   | No  |

**Explanation:**  
(required if yes)

The 108.11% growth from First Prior Year (2022-23) to Budget Year (2023-24) is the result of FY 2022-2023 revenue recognized thus far for the current FY.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

|                               |              |         |     |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2022-23)    | 6,762,974.66 |         |     |
| Budget Year (2023-24)         | 3,600,220.00 | -46.77% | Yes |
| 1st Subsequent Year (2024-25) | 4,057,440.00 | 12.70%  | Yes |
| 2nd Subsequent Year (2025-26) | 4,057,440.00 | 0.00%   | No  |

**Explanation:**  
(required if yes)

The 46.77% decline from First Prior Year (2022-23) to Budget Year (2023-24) is the result of the sunset of COVID dollars. The 12.70% increase from Budget Year (2023-24) to 1st Subsequent Year (2024-25) is the result of carryforward of unused CTEIG grant dollars and increase in DSP revenue.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

|                               |               |         |     |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2022-23)    | 5,684,559.87  |         |     |
| Budget Year (2023-24)         | 13,083,181.00 | 130.15% | Yes |
| 1st Subsequent Year (2024-25) | 10,983,510.00 | -16.05% | Yes |
| 2nd Subsequent Year (2025-26) | 10,983,510.00 | 0.00%   | No  |

**Explanation:**  
(required if yes)

The 130.15% growth from First Prior Year (2022-23) to Budget Year (2023-24) is the result of FY 2022-2023 revenue recognized thus far for the current FY. The -16.05% decline from Budget Year (2023-24) to 1st Subsequent Year (2024-25) is the result of the sunset of multiple SWP grants.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

|                               |            |        |     |
|-------------------------------|------------|--------|-----|
| First Prior Year (2022-23)    | 395,376.83 |        |     |
| Budget Year (2023-24)         | 469,345.00 | 18.71% | Yes |
| 1st Subsequent Year (2024-25) | 469,345.00 | 0.00%  | No  |
| 2nd Subsequent Year (2025-26) | 469,345.00 | 0.00%  | No  |

**Explanation:**  
(required if yes)

The 18.71% growth from First Prior Year (2022-23) to Budget Year (2023-24) is due to the higher cost as a result of inflation.

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

|                               |               |         |     |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2022-23)    | 7,756,388.59  |         |     |
| Budget Year (2023-24)         | 10,338,442.00 | 33.29%  | Yes |
| 1st Subsequent Year (2024-25) | 9,056,091.00  | -12.40% | Yes |
| 2nd Subsequent Year (2025-26) | 9,081,000.00  | 0.28%   | No  |

**Explanation:**  
(required if yes)

The 33.29% growth from First Prior Year (2022-23) to Budget Year (2023-24) is due to the higher cost as a result of inflation and the anticipated continuation of vendor bussing services into FY 2023-2024 due to the continue shortage of school bus drivers from member districts. The -12.40% decline from Budget Year (2023-24) to 1st Subsequent Year (2024-25) is because we anticipate that member districts will provide bussing services causing the cost of bussing to go down.

**6C. Calculating the JPA's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year                                       | Amount        | Percent Change     |         |
|--|---------------|--------------------|---------|
|  |               | Over Previous Year | Status  |
| Total Federal, Other State, and Other Local Revenue (Section 6B) |               |                    |         |
| First Prior Year (2022-23)                                       | 12,693,069.58 |                    |         |
| Budget Year (2023-24)  | 17,194,384.00 | 35.46%             | Not Met |
| 1st Subsequent Year (2024-25)                                    | 15,542,893.00 | -9.60%             | Met     |
| 2nd Subsequent Year (2025-26)                                    | 15,542,893.00 | 0.00%              | Met     |

|   |               |         |         |
|---|---------------|---------|---------|
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6B)</b> |               |         |         |
| First Prior Year (2022-23)  | 8,151,765.42  |         |         |
| Budget Year (2023-24)   | 10,807,787.00 | 32.58%  | Not Met |
| 1st Subsequent Year (2024-25)   | 9,525,436.00  | -11.87% | Not Met |
| 2nd Subsequent Year (2025-26)   | 9,550,345.00  | 0.26%   | Met     |

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6B above and will also display in the explanation box below.

|   |  |
|---|--|
| <b>Explanation:</b><br>Federal Revenue<br>(linked from 6B if NOT met)     | The 108.11% growth from First Prior Year (2022-23) to Budget Year (2023-24) is the result of FY 2022-2023 revenue recognized thus far for the current FY.  |
| <b>Explanation:</b><br>Other State Revenue<br>(linked from 6B if NOT met) | The 46.77% decline from First Prior Year (2022-23) to Budget Year 2023-24) is the result of the sunset of COVID dollars. The 12.70% increase from Budget Year (2023-24) to 1st Subsequent Year (2024-25) is the result of carry forward of unused CTEIG grant dollars and increase in DSP revenue. |
| <b>Explanation:</b><br>Other Local Revenue<br>(linked from 6B if NOT met) | The 130.15% growth from First Prior Year (2022-23) to Budget Year (2023-24) is the result of FY 2022-2023 revenue recognized thus far for the current FY. The -16.05% decline from Budget Year (2023-24) to 1st Subsequent Year (2024-25) is the result of the sunset of multiple SWP grants.      |

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6B above and will also display in the explanation box below.

|   |  |
|---|--|
| <b>Explanation:</b><br>Books and Supplies<br>(linked from 6B if NOT met)      | The 18.71% growth from First Prior Year (2022-23) to Budget Year (2023-24) is due to the higher cost as a result of inflation.   |
| <b>Explanation:</b><br>Services and Other Exps<br>(linked from 6B if NOT met) | The 33.29% growth from First Prior Year (2022-23) to Budget Year (2023-24) is due to the higher cost as a result of inflation and the anticipated continuation of vendor bussing services into FY 2023-2024 due to the continue shortage of school bus drivers from member districts. The -12.40% decline from Budget Year (2023-24) to 1st Subsequent Year (2024-25) is because we anticipate that member districts will provide bussing services causing the cost of bussing to go down. |

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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).

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

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 two out of three prior fiscal years:

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

DATA ENTRY: All data are extracted or calculated.

|   | Third Prior Year<br>(2020-21) | Second Prior Year<br>(2021-22) | First Prior Year<br>(2022-23) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. JPA's Available Reserve Amounts  |                               |                                |                               |
| a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 0.00                           | 0.00                          |
| b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 0.00                          | 1,364,161.57                   | 1,259,426.00                  |
| c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 1,040,308.86                  | 841,078.00                     | 0.00                          |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00                          | 0.00                           | 0.00                          |
| e. Available Reserves (Lines 1a through 1d)   | 1,040,308.86                  | 2,205,239.57                   | 1,259,426.00                  |
| 2. JPA's Total Expenditures and Other Financing Uses  |                               |                                |                               |
| a. JPA's Total Expenditures and Other Financing Uses<br>(Criterion 8B)  | 11,580,302.45                 | 14,017,959.20                  | 14,668,150.61                 |
| b. Plus: Special Education Pass-through Funds<br>(Not applicable for JPAs)  | N/A                           | N/A                            | N/A                           |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 11,580,302.45                 | 14,017,959.20                  | 14,668,150.61                 |
| 3. JPA's Available Reserve Percentage<br>(Line 1e divided by Line 2c)   | 9.0%                          | 15.7%                          | 8.6%                          |
| <b>JPA's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>  | <b>3.0%</b>                   | <b>5.2%</b>                    | <b>2.9%</b>                   |

<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 (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

## 8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in<br>Fund Balance<br>(Form 01, Section E) | Total Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-<br>7999) | Deficit Spending Level<br>(If Net Change in Fund<br>Balance is negative, else<br>N/A) | Status  |
|--|---|--|---|---------|
| Third Prior Year (2020-21)               | 49,908.87   | 11,580,302.45  | N/A   | Met     |
| Second Prior Year (2021-22)              | 294,910.29  | 14,017,959.20  | N/A   | Met     |
| First Prior Year (2022-23)               | (1,975,081.03)  | 14,668,150.61  | 13.5%   | Not Met |
| Budget Year (2023-24) (Information only) | (618,541.00)  | 17,992,925.00  |   |         |

## 8C. Comparison of JPA Deficit Spending to the Standard

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

- 1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

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

### 9. CRITERION: Fund Balance

STANDARD: Budgeted beginning general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level <sup>1</sup> | JPA ADA           |
|-------------------------------|-------------------|
| 1.7%                          | 0 to 300          |
| 1.3%                          | 301 to 1,000      |
| 1.0%                          | 1,001 to 30,000   |
| 0.7%                          | 30,001 to 400,000 |
| 0.3%                          | 400,001 and over  |

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

JPA ADA (Criterion 10): 0.0

JPA's Fund Balance Standard Percentage Level: 1.7%

## 9A. Calculating the JPA's General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year                              | General Fund Beginning Balance <sup>2</sup><br>(Form 01, Line F1e)          | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status  |
|--|---|--|---------|
| Third Prior Year (2020-21)               | Original Budget: 6,149,326.00<br>Estimated/Unaudited Actuals: 6,722,363.76  | N/A  | Met     |
| Second Prior Year (2021-22)              | Original Budget: 6,407,985.00<br>Estimated/Unaudited Actuals: 6,772,272.63  | N/A  | Met     |
| First Prior Year (2022-23)               | Original Budget: 12,175,117.00<br>Estimated/Unaudited Actuals: 7,067,182.92 | 41.95%   | Not Met |
| Budget Year (2023-24) (Information only) | Original Budget: 5,092,101.89   |  |         |

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of JPA Beginning Fund Balance to the Standard**

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

- 1a. STANDARD MET - General fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

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

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget 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 (Education Code Section 42238.02) and then 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.

"JPA ADA (Form MYP, Line F1, if available;"&vbrlf&" else defaults to zero and may be overwritten):"

| Budget Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--------------------------|----------------------------------|----------------------------------|
| 0.00                     | 0.00                             | 0.00                             |

**JPA's Reserve Standard Percentage Level:**

|             |             |             |
|-------------|-------------|-------------|
| <b>5.0%</b> | <b>5.0%</b> | <b>5.0%</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: If Form MYP exists, the 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

|   | Budget Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Total Expenditures and Other Financing Uses<br>(Criterion 8B) (Form MYP, Line B11) | 17,992,925.00            | 15,481,990.00                    | 15,549,091.00                    |
| 2. Less: 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 minus Line B2)               | 17,992,925.00            | 15,481,990.00                    | 15,549,091.00                    |
| 4. Reserve Standard Percentage Level  | 5.0%                     | 5.0%                             | 5.0%                             |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)                           | 899,646.25               | 774,099.50                       | 777,454.55                       |
| 6. Reserve Standard - by Amount<br>(\$80,000 for JPAs with 0 to 1,000 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>899,646.25</b>        | <b>774,099.50</b>                | <b>777,454.55</b>                |



10C. Calculating the JPA's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

|  |   | Budget Year  | 1st Subsequent Year | 2nd Subsequent Year |
|--|---|--------------|---------------------|---------------------|
|  |   | (2023-24)    | (2024-25)           | (2025-26)           |
| Reserve Amounts                                  |   |              |                     |                     |
| 1.   | General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00         |                     |                     |
| 2.   | General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 1,079,578.00 | 928,919.89          | 932,945.89          |
| 3.   | General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, 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)<br>(Form MYP, Line E1d) | 0.00         | 0.00                | 0.00                |
| 5.   | Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00         |                     |                     |
| 6.   | Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00         |                     |                     |
| 7.   | Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00         |                     |                     |
| 8.   | JPA's Budgeted Reserve Amount<br>(Lines C1 thru C7)   | 1,079,578.00 | 928,919.89          | 932,945.89          |
| 9.   | JPA's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)   | 6.00%        | 6.00%               | 6.00%               |
| JPA's Reserve Standard<br>(Section 10B, Line 7): |   | 899,646.25   | 774,099.50          | 777,454.55          |
| 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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

- 1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

- 1a. Does your JPA have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

- 1a. Does your JPA have projected revenues for the budget year and/or 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

JPA's Contributions and Transfers Standard:

-10% to +10% 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: For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---------------------------|------------|------------------|----------------|--------|
|---------------------------|------------|------------------|----------------|--------|

**1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

This item is not applicable for JPAs.

**1b. Transfers In, General Fund \***

|                               |            |              |         |         |
|-------------------------------|------------|--------------|---------|---------|
| First Prior Year (2022-23)    | 350,000.00 |              |         |         |
| Budget Year (2023-24)         | 180,000.00 | (170,000.00) | (48.6%) | Not Met |
| 1st Subsequent Year (2024-25) | 75,000.00  | (105,000.00) | (58.3%) | Not Met |
| 2nd Subsequent Year (2025-26) | 25,000.00  | (50,000.00)  | (66.7%) | Not Met |

**1c. Transfers Out, General Fund \***

|                               |      |      |      |     |
|-------------------------------|------|------|------|-----|
| First Prior Year (2022-23)    | 0.00 |      |      |     |
| Budget Year (2023-24)         | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |

**1d. Impact of Capital Projects**

Do you have any capital projects 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.

---

**S5B. 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. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timelines, for reducing or eliminating the transfers.

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

Transfers In are ongoing, but being reduced for FY 2023-2024 Adopted Budget and two subsequent fiscal years based on historical activities.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

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

1d. NO - There are no capital projects that may impact the general fund operational budget.

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

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**S6. Long-term Commitments**

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Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the budget 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**

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DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your JPA have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list 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<br>Years<br>Remaining | Funding Sources (Revenues)        | Debt Service (Expenditures) | Principal Balance<br>as of July 1, 2023 |
|-------------------------------|----------------------------|-----------------------------------|-----------------------------|---|
| 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) |                             | 53,796                                  |

Other Long-term Commitments (do not include OPEB)

|                                |    |                   |  |                  |
|--------------------------------|----|-------------------|--|------------------|
| Long Term Pension Liability    |    | General Fund (01) |  | 8,202,185        |
| STRS on Behalf                 |    | General Fund (01) |  | 318,291          |
| KBA - Multi Functional Devises | .5 | General Fund (01) |  | 3,787            |
| Pitney Bowes                   | 1  | General Fund (01) |  | 2,244            |
|                                |    |                   |  |                  |
|                                |    |                   |  |                  |
| <b>TOTAL:</b>                  |    |                   |  | <b>8,674,705</b> |

| Type of Commitment (continued) | First Prior Year<br>(2022-23)<br>Annual Payment<br>(P & I) | Budget Year<br>(2023-24)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2024-25)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2025-26)<br>Annual Payment<br>(P & I) |
|--------------------------------|--|---|---|---|
| Leases                         | 87,232   | 94,402  | 98,121  | 101,349   |
| 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  | 8,202,165 | 8,202,165  | 8,202,165  | 8,202,165  |
| STRS on Behalf   | 318,291   | 318,291    | 318,291    | 318,291    |
| KBA - Multi Functional Devises                                       | 3,787     |            |            |            |
| Pitney Bowes   | 2,244     |            |            |            |
|  |           |            |            |            |
|  |           |            |            |            |
| Total Annual Payments:   | 8,613,719 | 8,614,858  | 8,618,577  | 8,621,805  |
| <b>Has total annual payment increased over prior year (2022-23)?</b> |           | <b>Yes</b> | <b>Yes</b> | <b>Yes</b> |

**S6B. Comparison of 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 budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Lease payment has annual increase based on COLA (per 06/24/2020 Board - Consent Item C) and funded by the General Fund.

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

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

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

No

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

**Explanation:**

(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the JPA's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except for the budget year data on line 5b.

- 1 Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the JPA's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the JPA's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

- 4 OPEB Liabilities

- a. Total OPEB liability

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

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

0.00

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

Actuarial

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

- 5 OPEB Contributions

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

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

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

- d. Number of retirees receiving OPEB benefits

| Budget Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
| 0.00                     |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

**S7B. Identification of the JPA's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 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 is covered in Section S7A) (If No, skip items 2-4)

No

- 2 Describe each self-insurance program operated by the JPA, including details for each such as level of risk retained, funding approach, basis for the valuation (JPA's estimate or actuarial), and date of the valuation:

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

- 3 Self-Insurance Liabilities

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

|  |
|--|
|  |
|  |

- 4 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year                      1st Subsequent Year                      2nd Subsequent Year  
(2023-24)                      (2024-25)                      (2025-26)

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

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

|   | Prior Year (2nd Interim)<br>(2022-23) | Budget Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time -<br>equiv alent(FTE) positions | 27.00                                 | 27.00                    | 27.00                            | 27.00                            |

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

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

If n/a, skip to Section S8B.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

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

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

6. Amount included for any tentative salary schedule increases

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

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

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

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

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
|     |     |     |
|     |     |     |
|     |     |     |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

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

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

If Yes, explain the nature of the new costs:

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

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

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

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
|     |     |     |
|     |     |     |

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

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

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

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

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

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

|   | Prior Year (2nd Interim)<br>(2022-23) | Budget Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 20.00                                 | 18.00                    | 18.00                            | 18.00                            |

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

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

If n/a, skip to Section S8C.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

No

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

If Yes, explain the nature of the new costs:

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

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

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

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|  | Prior Year (2nd Interim)<br>(2022-23) | Budget Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 7.00                                  | 7.00                     | 6.00                             | 6.00                             |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement  
% change in salary schedule  
from prior year (may enter text,  
such as "Reopener")

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

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

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

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

| Yes | Yes | Yes |
|-----|-----|-----|
|     |     |     |
|     |     |     |
|     |     |     |

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Yes | Yes | Yes |
|-----|-----|-----|
|     |     |     |
|     |     |     |

**Management/Supervisor/Confidential**

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

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| Yes | Yes | Yes |
|-----|-----|-----|
|     |     |     |
|     |     |     |

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

This supplemental section is not checked for JPAs.

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

This supplemental section is not checked for JPAs.

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**ADDITIONAL FISCAL INDICATORS**

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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 A1 through A9 except items A3 and A4, which are not applicable for JPAs.

|            |   |     |
|------------|---|-----|
| <b>A1.</b> | Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?   | No  |
| <b>A2.</b> | Is the system of personnel position control independent from the payroll system?  | No  |
| <b>A3.</b> | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)  | N/A |
| <b>A4.</b> | Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior fiscal year or budget year?   | N/A |
| <b>A5.</b> | Has the JPA entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No  |
| <b>A6.</b> | Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?  | No  |
| <b>A7.</b> | Is the JPA's financial system independent of the county office system?  | No  |
| <b>A8.</b> | 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  |
| <b>A9.</b> | Have there been personnel changes in the JPA director or financial official positions within the last 12 months?  | Yes |

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

**Comments:**  
(optional)

As for Item A9, Superintendent Blaine Torpey was appointed as JPA Director on 07/01/2022.

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**End of Joint Powers Agency Budget Criteria and Standards Review**

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Budget, July 1  
Estimated Actuals 2022-23

**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)

Budget, July 1

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)