



# EdenAreaROP

## 2024-2025 ADOPTED BUDGET REPORT

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

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### Board Meeting: Friday, June 7, 2024

#### 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

## 2024-2025 ADOPTED BUDGET REPORT

The FY 2024-2025 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 2024-2025 Adopted Budget Report covers the financial and budgetary status of the Eden Area ROP (EAROP) from July 1, 2024 to June 30, 2025. EAROP's FY 2024-2025 Adopted Budget Report reflects a positive certification, whereby EAROP shows that we are able to meet our financial obligations for FY 2024-2025, and the Multi-Year Projection (MYP) for the two subsequent FYs (i.e., FY 2025-2026 and FY 2026-2027). Lastly, assumptions used in the FY 2024-2025 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 2023-2024 Adopted Budget (06/09/2023 Board – Action Item A) had projected revenues of \$17,374,384 and projected expenses of \$17,992,925, which reflected a plan deficit spending, at that time, of -\$618,541. Then, by 2023-2024 First Interim (12/07/2023 Board – Action Item C), planned deficit spending climbed to -\$826,128, mainly due the 4.00% agencywide COLA (08/03/2023 Board – Action Item A) that pulled unrestricted budget from fund balance. Moving on to Second Interim (03/07/2024 Board – Action Item B), planned deficit spending for FY 2023-2024 then reduced to -\$474,853, a 42% decrease, since First Interim. EAROP anticipate that come 2023-2024 Unaudited Actuals, we are able to maintain planned deficit spending lower than what was projected at 2023-2024 First Interim.

As for FY 2024-2025 Adopted Budget, projected revenues are \$15,349,078 and projected expenses are \$17,981,222, a planned deficit spending of -\$2,632,144, as we continue to engage in planned deficit spending for the second consecutive year. The 2023-2024 Second Interim Report showed that our planned deficit spending for FY 2024-2025 Adopted Budget would be -\$268,499, which received positive certification from ACOE, per their letter dated 04/19/2024 (05/02/2024 Board – Communications Item A), for EAROP was not only in alignment of BP 3100(c) – Fund Balance, maintaining a 17% reserve, but continue to have a healthy fund balance.

At the Board's direction, EAROP implemented the Fund Balance Plan (03/07/2024 Board – Action Item F), of which \$1,500,000 was appropriated in the General Fund (Resource 0350) for facility related needs. Additionally, there are other listed items per the Fund Balance Plan that are included under Other Assignments for FY 2024-2025 Adopted Budget, and will be adjusted accordingly as these plans are implemented. Prior to First Interim, the \$1,500,000 will be transferred into Capital Outlay. Furthermore, we anticipate new grants will be presented to the Board throughout FY 2024-2025, which should lessen the burden on the General Fund, thereby reducing the planned deficit spending of

-\$2,632,144. Even with the Fund Balance Plan, we continue to be in alignment of BP 3100(c), maintaining a 17% reserve and continue to maintain a health fund balance.

Details of major changes to the FY 2024-2025 Adopted Budget are listed below:

**Major Changes to Revenue:**

- 1.07% COLA applied to FY 2024-2025, using FY 2023-2024 as the base FY, which is an increase of \$101,010 in General Fund (Resource 0350) apportionment across all four member districts. Per School Services of California's 2024-2025 May Revision worksheet (as of 05/21/2024), COLA then increases to 2.93% for FY 2025-2026, 3.08% for FY 2026-2027 and finally 3.30% for FY 2027-2028, all of which feeds into our MYP.
- DSP (Resource 6355) appropriated \$322,263.
- Strong Workforce Program (Resource 6388 with Option 081) – Connections, carryforward \$1,135,685 into FY 2024-2025 for this multi-year grant ends 06/30/2025, which may be adjusted, depending on activity at 2023-2024 Unaudited Actuals (04/13/2023 Board – Consent Item K).
- Hayward Promise Neighborhood (Resource 5810 with Option 092 [Round 3 - CY 2] and Option 093 [Round 3 – CY 3]), are grants on a calendar year (CY) basis, carryforward \$140,979 for CY 2, having a duration of 01/01/2024 – 12/31/2024, which may be adjusted, depending on activity at 2023-2024 Unaudited Actuals, and appropriated an additional \$276,135 for CY 3, having a duration of 01/01/2025 – 12/31/2025, for a total of \$417,114.
- Workability (Resource 6520 with Option 107) appropriated \$82,440.
- Career Technical Education Incentive Grant (CTEIG [Resource 6387 with Option 082 and Option 088]) carryforward \$49,426 for FY 22 grant year (Option 082), having an end date of 12/31/2024, which may be adjusted, depending on activity at 2023-2024 Unaudited Actuals, and appropriated an additional \$2,703,736 for FY 23 grant year (Option 088), having an end date of 12/31/2025, for a total of \$2,753,162. (04/13/2023 Board – Consent Item G for FY 22 grant year and 04/11/2024 Board – Consent Item G for FY 23 grant year).
- Workforce Innovation and Opportunity Act (WIOA [Resource 5610 with Option 085]) appropriated \$161,012, representing the final year of a four year grant totaling \$644,048 (10/07/2021 Board – Consent Item F).
- Hayward Promise Neighborhood (HPN [Resource 7811 with Option 102]) from the California Department of Social Services appropriated \$66,250 (02/01/2024 Board – Consent Item I) which is the second round of a two round grant, totaling \$100,000.
- Bay Area K-16 Collaborative (Resource 7811 – Option 108) from California State University, East Bay Foundation and Foundation for California Community Colleges appropriated \$37,500 which is the first round of a two round grant, totaling \$75,000.
- Student Employment and Training Program (STEP [Resource 7811 with Option 111]) grant from Department of Rehabilitation and Foundation for California Community Colleges carryforward \$207,762, which may be adjusted, depending on activity at 2023-2024 Unaudited Actuals (04/11/2024 Board – Consent Item L).
- STRS on Behalf (Resource 7690) appropriated \$325,000 as a FY 2024-2025 estimate. May need to be revised once ACOE provides analysis for FY 2024-2025.

- Appropriated \$210,000 for anticipated interest for FY 2024-2025.

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

- For FY 2024-2025 Adopted Budget, CTE per section cost increase is subject to the COLA increase of 1.07%, that is from \$21,149 to \$21,375. When considering 77 sections across all member districts, it is an increase of \$17,402. Per School Services of California's 2024-25 May Revision worksheet, a 2.93% increase for FY 2025-2026, increases the per section cost from \$21,375 to \$22,001, and a 3.08% increase for FY 2026-2027, increases the per section cost from \$22,001 to \$22,679, all of which are used to drive our MYP. Lastly, a 3.30% increase for FY 2027-2028, increases the per section cost from \$22,679 to \$23,427.
- Increase discretionary expenses to address operational needs.
- Appropriated \$1,500,000 in the General Fund (Resource 0350) to be transferred into Capital Outlay (Fund 400) per the Fund Balance Plan (03/07/2024 Board – Action Item F).
- Establishment of Principal (Position 141), which was reclassified from Principal (Position 121) (03/07/2024 Board – Action Item H).
- Establishment of Assistant Principal – Educational Services (Position 143) (03/07/2024 Board – Action Item H).
- Establishment of Workforce Readiness Coordinator – TOSA (Position 140) (03/07/2024 Board – Action Item J).
- Establishment of Assistant Principal – Pathways (Position 145) (04/11/2024 Board – Consent Item J).
- Establishment of Administrative Assistant (Position 146) (04/11/2024 Board – Action Item B).
- Elimination of Chief Operating Officer (Position 124) (05/05/2022 Board – Action Item H).
- Elimination of Director of Educational Services (Position 52) (04/11/2024 Board – Action Item I).
- Strong Workforce Program (Resource 6388 with Option 081) – Connections, carryforward \$1,135,685 into FY 2024-2025 for grant ends 06/30/2025, which may be adjusted, depending on activity at 2023-2024 Unaudited Actuals, to match its revenue (04/13/2023 Board – Consent Item K).
- Hayward Promise Neighborhood (Resource 5810 with Option 092 [Round 3 - CY 2] and Option 093 [Round 3 – CY 3]) are grants on a CY basis, carryforward \$140,979 for CY 2 (01/01/2024 – 12/31/2024), which may be adjusted, depending on activity at 2023-2024 Unaudited Actuals, and appropriated an additional \$276,135 for CY 3 (01/01/2025 – 12/31/2025), for a total of \$417,114, to match its revenue.
- Workability (Resource 6520 with Option 107) appropriated \$82,440, to match its revenue.
- Career Technical Education Incentive Grant (CTEIG [Resource 6387 with Option 082 and Option 088]) carryforward \$49,426 for FY 22 grant year (Option 082), to match its revenue, which may be adjusted, depending on activity at 2023-2024 Unaudited Actuals, and appropriated an additional \$2,703,736 for FY 23 grant year (Option 088), for a total of \$2,753,162, to match its revenue. (04/13/2023 Board – Consent Item G for FY 22 grant year and 04/11/2024 Board – Consent Item G for FY 23 grant year.

- Workforce Innovation and Opportunity Act (WIOA [Resource 5610 with Option 085) appropriated \$161,012, to match its revenue. (10/07/2021 Board – Consent Item F)
- Hayward Promise Neighborhood (HPN) from the California Department of Social Services (Resource 7811 with Option 102) appropriated \$66,250, to match its revenue. (02/01/2024 Board – Consent Item I)
- Bay Area K-16 Collaborative (Resource 7811 – Option 108) from California State University, East Bay Foundation and Foundation for California Community Colleges appropriated \$37,500 to match its revenue.
- Student Employment and Training Program (STEP) grant from Department of Rehabilitation and Foundation for California Community Colleges (Resource 7811 with Option 111) carryforward \$207,762, to match its revenue, which may be adjusted, depending on activity at 2023-2024 Unaudited Actuals. (04/11/2024 Board – Consent Item L)
- STRS on Behalf (Resource 7690) appropriated \$325,000 to match FY 2024-2025 revenue estimate. May need to be revised once ACOE provides analysis for FY 2024-2025.
- Per School Services of California's 2024-2025 May Revision worksheet:
  - PERS rate slight increased from 26.68% for FY 2023-2024 to 27.05% for FY 2024-2025
  - STRS rate continue to hold steady at 19.10% from FY 2023-2024 into FY 2024-2025.

#### From FY 2023-2024 Adopted Budget to FY 2024-2025 Adopted Budget

	<b>FY 2023-2024 Adopted Budget</b> (Approved 06/09/2023)	<b>FY 2024-2025 Adopted Budget</b>	<b>Difference</b>
<b>Revenue</b>	\$17,374,384	\$15,349,078	<\$2,025,306>
<b>Expenditures</b>	\$17,992,925	\$17,981,222	\$1,703
<b>Difference</b>	<\$618,541>	<\$2,632,144>	<\$2,013,603>

#### Multi-Year Projection (MYP)

Per School Services of California's 2024-2025 May Revision worksheet, the datapoints provided build EAROP's MYP. In so doing, EAROP is continuing to engage in planned deficit spending for FY 2024-2025, for the second consecutive FY, applying the surplus of prior FYs.

As for the two subsequent FYs (i.e., FY 2025-2026 and FY 2026-2027), 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 2024-2025 First Interim Report, then again at 2024-2025 Second Interim Report.

	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2024-2025 Projection</b>	<b>FY 2025-2026 Projection</b>
<b>Revenue</b>	\$15,349,078	\$15,631,172	\$15,746,652
<b>Expenditure</b>	\$17,981,222	\$15,603,784	\$15,724,096
<b>Net Increase/Decrease</b>	<\$2,632,144>	\$27,388	\$22,556

### Considerations Moving Forward

- Per the U.S. Bureau of Labor Statistics, according to their Economic New Release – Consumer Price Index Summary dated 05/15/2024, “The all items index rose 3.4 percent for the 12 months ending April, a smaller increase than the 3.5 percent for the 12 months ending March.” Although inflation is starting to ease, agencies continue to deal with higher prices going into FY 2024-2025.
- 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.
- Evaluate impact of H&W increases and the burden of such costs being passed on to employees.
- Although FY 2023-2024 COLA have fluctuated throughout budget development, future FY's COLA are starting to align with historical trends. EAROP continues to seek out other funding sources so that our operations are not solely dependent on the General Fund.
- 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 2024-25 May Revision worksheet, pension costs are projected as follows:

	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>
<b>STRS</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS</b>	27.05%	27.60%	28.00%	29.20%

### 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) appropriated \$635,783.
- Adult Education Fees (Resource 0390) appropriated \$224,000 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:

- Defunded Dental instructor (Position 68) for FY 2024-2025 Adopted Budget.

### From FY 2023-2024 Adopted Budget to FY 2024-2025 Adopted Budget

	<b>FY 2023-2024 Adopted Budget</b> (Approved 06/09/2023)	<b>FY 2024-2025 Adopted Budget</b>	<b>Difference</b>
<b>Revenue</b>	\$1,576,809	\$1,629,424	\$52,615
<b>Expenditures</b>	\$1,375,551	\$1,569,343	\$193,792
<b>Difference</b>	\$201,258	\$60,151	<\$141,107>

### Considerations Moving Forward

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

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

Per the California School Accounting Manual (CSAM), it states that "... Fund 40 authorized by the governing board must be expended for capital outlay purposes... [such as] costs of maintenance of the LEA's property, and future maintenance and renovation of school sites." Per the Fund Balance Plan, \$1,500,000 will be transfer out from the General Fund (Resource 0350) into Fund 400 to continue with the maintenance and renovation of EAROP. For FY 2024-2025, \$350,000 have been appropriated to address such 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 2024-2025 First Interim, then again at 2024-2025 Second Interim.

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2023-24 Estimated Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
10	Special Education Pass- Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
61	Cafeteria Enterprise Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
76	Warrant/Pass- Through Fund		
95	Student Body Fund		
ASSET	Schedule of Capital Assets		

CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	300,630.74	578,126.00	92.3%
3) Other State Revenue		8300-8599	3,349,179.04	3,794,377.00	13.3%
4) Other Local Revenue		8600-8799	10,879,781.42	10,901,575.00	0.2%
5) TOTAL, REVENUES			14,529,591.20	15,274,078.00	5.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,033,594.31	3,492,639.00	15.1%
2) Classified Salaries		2000-2999	1,368,135.62	1,473,662.00	7.7%
3) Employee Benefits		3000-3999	1,738,092.93	2,339,147.00	34.6%
4) Books and Supplies		4000-4999	425,006.10	496,377.00	16.8%
5) Services and Other Operating Expenditures		5000-5999	7,076,391.87	10,179,397.00	43.9%
6) Capital Outlay		6000-6999	5,536.37	0.00	-100.0%
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			13,646,757.20	17,981,222.00	31.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			882,834.00	(2,707,144.00)	-406.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	75,000.00	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	75,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			882,834.00	(2,632,144.00)	-398.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,693,209.80	9,576,043.80	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,693,209.80	9,576,043.80	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,693,209.80	9,576,043.80	10.2%
2) Ending Balance, June 30 (E + F1e)			9,576,043.80	6,943,899.80	-27.5%
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	106,004.26	106,004.26	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	7,135,090.54	3,781,087.54	-47.0%
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 Operatons	0000	9780	4,802,090.54		
Safety Protection - Supplies and 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		
Instructional Materials	0000	9780		150,000.00	
Technology Refresh	0000	9780		350,000.00	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Cash Flow for Program Operations	0000	9780		674,897.54	
Safety Protection - Supplies & Protective Gear	0000	9780		350,000.00	
Distant Learning - Supplies & Services	0000	9780		300,000.00	
Middle College Initiative (03/07/2024 Board - Action Item F)	0000	9780		600,000.00	
Additional Instructor at Center for 3 Years (03/07/2024 Board - Action Item F)	0000	9780		450,000.00	
Staffing Support 2024-2025 (03/07/2024 Board - Action Item F)	0000	9780		180,000.00	
Transportation Increase (03/07/2024 Board - Action Item F)	0000	9780		104,775.00	
Deficit Spending Resolution 2024-2025 (03/07/2024 Board - Action Item F)	0000	9780		252,013.00	
Deficit Spending Resolution 2025-2026 (03/07/2024 Board - Action Item F)	0000	9780		369,402.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	2,319,949.00	3,056,808.00	31.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,643,627.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	57,289.48		
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	4,294,100.53		
4) Due from Grantor Government		9290	742,651.71		
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			13,752,669.21		
<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	354,204.48		
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	3,822,420.93		
6) TOTAL, LIABILITIES			4,176,625.41		
<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)			9,576,043.80		
<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	300,630.74	578,126.00	92.3%
TOTAL, FEDERAL REVENUE			300,630.74	578,126.00	92.3%
<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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,804,092.39	2,753,162.00	-1.8%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	545,086.65	1,041,215.00	91.0%
TOTAL, OTHER STATE REVENUE			3,349,179.04	3,794,377.00	13.3%
<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	286,132.05	210,000.00	-26.6%
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	1,153,422.37	1,150,338.00	-0.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	9,440,227.00	9,541,237.00	1.1%
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			10,879,781.42	10,901,575.00	0.2%
TOTAL, REVENUES			14,529,591.20	15,274,078.00	5.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,136,749.14	2,460,515.00	15.2%
Certificated Pupil Support Salaries		1200	192,630.91	272,281.00	41.3%
Certificated Supervisors' and Administrators' Salaries		1300	704,214.26	759,843.00	7.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,033,594.31	3,492,639.00	15.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	92,637.18	102,890.00	11.1%
Classified Support Salaries		2200	449,709.30	421,897.00	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	289,763.09	311,371.00	7.5%
Clerical, Technical and Office Salaries		2400	536,026.05	637,504.00	18.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,368,135.62	1,473,662.00	7.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	530,799.51	932,105.00	75.6%
PERS		3201-3202	405,734.87	460,519.00	13.5%
OASDI/Medicare/Alternative		3301-3302	166,285.80	192,757.00	15.9%
Health and Welfare Benefits		3401-3402	504,357.42	568,483.00	12.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	21,548.96	33,161.00	53.9%
Workers' Compensation		3601-3602	89,388.60	123,084.00	37.7%
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	19,977.77	29,038.00	45.4%
TOTAL, EMPLOYEE BENEFITS			1,738,092.93	2,339,147.00	34.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	55,700.00	New
Books and Other Reference Materials		4200	0.00	3,000.00	New
Materials and Supplies		4300	292,249.66	368,096.00	26.0%
Noncapitalized Equipment		4400	132,756.44	69,581.00	-47.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			425,006.10	496,377.00	16.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	967,514.00	1,568,456.00	62.1%
Travel and Conferences		5200	66,987.04	96,760.00	44.4%
Dues and Memberships		5300	26,435.69	66,785.00	152.6%
Insurance		5400-5450	71,570.00	48,503.00	-32.2%
Operations and Housekeeping Services		5500	201,118.80	194,650.00	-3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,413.43	85,395.00	363.8%
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	5,655,361.51	8,016,744.00	41.8%
Communications		5900	68,991.40	102,104.00	48.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,076,391.87	10,179,397.00	43.9%
<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	5,536.37	0.00	-100.0%
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			5,536.37	0.00	-100.0%
<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%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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			13,646,757.20	17,981,222.00	31.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: Special Reserve Fund		8912	0.00	75,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	75,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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>					
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	75,000.00	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	300,630.74	578,126.00	92.3%
3) Other State Revenue		8300-8599	3,349,179.04	3,794,377.00	13.3%
4) Other Local Revenue		8600-8799	10,879,781.42	10,901,575.00	0.2%
5) TOTAL, REVENUES			14,529,591.20	15,274,078.00	5.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		8,423,079.57	9,895,877.00	17.5%
2) Instruction - Related Services	2000-2999		1,538,127.49	1,923,540.00	25.1%
3) Pupil Services	3000-3999		1,250,362.78	1,933,282.00	54.6%
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		1,740,533.41	3,479,344.00	99.9%
8) Plant Services	8000-8999		694,653.95	749,179.00	7.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,646,757.20	17,981,222.00	31.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			882,834.00	(2,707,144.00)	-406.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	75,000.00	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	75,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			882,834.00	(2,632,144.00)	-398.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,693,209.80	9,576,043.80	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,693,209.80	9,576,043.80	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,693,209.80	9,576,043.80	10.2%
2) Ending Balance, June 30 (E + F1e)			9,576,043.80	6,943,899.80	-27.5%
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	106,004.26	106,004.26	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	7,135,090.54	3,781,087.54	-47.0%
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 Operatons	0000	9780	4,802,090.54		
Safety Protection - Supplies and 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		
Instructional Materials	0000	9780		150,000.00	

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Technology Refresh	0000	9780		350,000.00	
Cash Flow for Program Operations	0000	9780		674,897.54	
Safety Protection - Supplies & Protective Gear	0000	9780		350,000.00	
Distant Learning - Supplies & Services	0000	9780		300,000.00	
Middle College Initiative (03/07/2024 Board - Action Item F)	0000	9780		600,000.00	
Additional Instructor at Center for 3 Years (03/07/2024 Board - Action Item F)	0000	9780		450,000.00	
Staffing Support 2024-2025 (03/07/2024 Board - Action Item F)	0000	9780		180,000.00	
Transportation Increase (03/07/2024 Board - Action Item F)	0000	9780		104,775.00	
Deficit Spending Resolution 2024-2025 (03/07/2024 Board - Action Item F)	0000	9780		252,013.00	
Deficit Spending Resolution 2025-2026 (03/07/2024 Board - Action Item F)	0000	9780		369,402.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,319,949.00	3,056,808.00	31.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	106,004.26	106,004.26
Total, Restricted Balance			106,004.26	106,004.26

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	381,372.00	635,783.00	66.7%
4) Other Local Revenue		8600-8799	853,087.10	993,711.00	16.5%
5) TOTAL, REVENUES			1,234,459.10	1,629,494.00	32.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	433,530.18	490,634.00	13.2%
2) Classified Salaries		2000-2999	131,118.68	142,252.00	8.5%
3) Employee Benefits		3000-3999	199,056.10	230,258.00	15.7%
4) Books and Supplies		4000-4999	83,426.71	109,267.00	31.0%
5) Services and Other Operating Expenditures		5000-5999	107,670.17	596,932.00	454.4%
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			954,801.84	1,569,343.00	64.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			279,657.26	60,151.00	-78.5%
<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>			279,657.26	60,151.00	-78.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	210,967.77	490,625.03	132.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,967.77	490,625.03	132.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			210,967.77	490,625.03	132.6%
2) Ending Balance, June 30 (E + F1e)			490,625.03	550,776.03	12.3%
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	236,514.33	296,411.33	25.3%
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	254,110.70	254,364.70	0.1%
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	403,813.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	86,811.26		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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) TOTAL, ASSETS			490,625.03		
<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			
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)			490,625.03		
<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	381,372.00	635,783.00	66.7%
TOTAL, OTHER STATE REVENUE			381,372.00	635,783.00	66.7%
<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	13,260.60	10,000.00	-24.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	833,313.60	977,200.00	17.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,512.90	6,511.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			853,087.10	993,711.00	16.5%
TOTAL, REVENUES			1,234,459.10	1,629,494.00	32.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	311,403.01	357,404.00	14.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	122,127.17	133,230.00	9.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			433,530.18	490,634.00	13.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	13,109.52	13,000.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	14,982.55	16,538.00	10.4%
Clerical, Technical and Office Salaries		2400	103,026.61	112,714.00	9.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			131,118.68	142,252.00	8.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	77,023.94	89,075.00	15.6%
PERS		3201-3202	31,502.02	34,962.00	11.0%
OASDI/Medicare/Alternative		3301-3302	18,997.47	20,393.00	7.3%
Health and Welfare Benefits		3401-3402	53,600.68	62,218.00	16.1%
Unemployment Insurance		3501-3502	3,257.59	4,373.00	34.2%
Workers' Compensation		3601-3602	11,147.71	15,304.00	37.3%
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	3,526.69	3,933.00	11.5%
TOTAL, EMPLOYEE BENEFITS			199,056.10	230,258.00	15.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	47,745.64	50,000.00	4.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,345.72	59,267.00	95.3%
Noncapitalized Equipment		4400	5,335.35	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			83,426.71	109,267.00	31.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,781.18	1,525.00	-14.4%
Dues and Memberships		5300	1,529.63	1,530.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,846.59	8,200.00	19.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,750.00	25,000.00	1.0%
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	70,990.09	558,609.00	686.9%
Communications		5900	1,772.68	2,068.00	16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,670.17	596,932.00	454.4%
<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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
TOTAL, EXPENDITURES			954,801.84	1,569,343.00	64.4%
<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	2023-24 Estimated Actuals	2024-25 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	381,372.00	635,783.00	66.7%
4) Other Local Revenue		8600-8799	853,087.10	993,711.00	16.5%
5) TOTAL, REVENUES			1,234,459.10	1,629,494.00	32.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		517,923.77	1,115,353.00	115.4%
2) Instruction - Related Services	2000-2999		390,423.27	406,762.00	4.2%
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		46,454.80	47,228.00	1.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			954,801.84	1,569,343.00	64.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			279,657.26	60,151.00	-78.5%
<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>			279,657.26	60,151.00	-78.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	210,967.77	490,625.03	132.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,967.77	490,625.03	132.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			210,967.77	490,625.03	132.6%
2) Ending Balance, June 30 (E + F1e)			490,625.03	550,776.03	12.3%
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	236,514.33	296,411.33	25.3%
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	254,110.70	254,364.70	0.1%
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	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	236,514.33	296,411.33
Total, Restricted Balance			236,514.33	296,411.33

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	5,162.93	4,200.00	-18.7%
5) TOTAL, REVENUES			5,162.93	4,200.00	-18.7%
<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>			5,162.93	4,200.00	-18.7%
<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>			5,162.93	4,200.00	-18.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,131.28	218,294.21	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,131.28	218,294.21	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,131.28	218,294.21	2.4%
2) Ending Balance, June 30 (E + F1e)			218,294.21	222,494.21	1.9%
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	218,294.21	222,494.21	1.9%
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	218,294.21		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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) TOTAL, ASSETS			218,294.21		
<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			
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)			218,294.21		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	5,162.93	4,200.00	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,162.93	4,200.00	-18.7%
TOTAL, REVENUES			5,162.93	4,200.00	-18.7%
<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	2023-24 Estimated Actuals	2024-25 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	5,162.93	4,200.00	-18.7%
5) TOTAL, REVENUES			5,162.93	4,200.00	-18.7%
<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>			5,162.93	4,200.00	-18.7%
<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>			5,162.93	4,200.00	-18.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,131.28	218,294.21	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,131.28	218,294.21	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,131.28	218,294.21	2.4%
2) Ending Balance, June 30 (E + F1e)			218,294.21	222,494.21	1.9%
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	218,294.21	222,494.21	1.9%
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	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	72,541.10	73,000.00	0.6%
5) TOTAL, REVENUES			72,541.10	73,000.00	0.6%
<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	349,311.78	350,000.00	0.2%
6) Capital Outlay		6000-6999	32,465.30	0.00	-100.0%
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			381,777.08	350,000.00	-8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(309,235.98)	(277,000.00)	-10.4%
<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	75,000.00	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	(75,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(309,235.98)	(352,000.00)	13.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,089,417.11	2,780,181.13	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,089,417.11	2,780,181.13	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,089,417.11	2,780,181.13	-10.0%
2) Ending Balance, June 30 (E + F1e)			2,780,181.13	2,428,181.13	-12.7%
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	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	2,780,181.13	2,428,181.13	-12.7%
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	2,780,181.13		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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) TOTAL, ASSETS			2,780,181.13		
<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)			2,780,181.13		
<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	72,541.10	73,000.00	0.6%
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			72,541.10	73,000.00	0.6%
TOTAL, REVENUES			72,541.10	73,000.00	0.6%
<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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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>					
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	94,402.27	95,413.00	1.1%
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	254,909.51	254,587.00	-0.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			349,311.78	350,000.00	0.2%
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,958.52	0.00	-100.0%
Equipment Replacement		6500	25,506.78	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			32,465.30	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
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			381,777.08	350,000.00	-8.3%
<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	75,000.00	New
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	75,000.00	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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					
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%
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	(75,000.00)	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	72,541.10	73,000.00	0.6%
5) TOTAL, REVENUES			72,541.10	73,000.00	0.6%
<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		381,777.08	350,000.00	-8.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			381,777.08	350,000.00	-8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(309,235.98)	(277,000.00)	-10.4%
<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	75,000.00	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	(75,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(309,235.98)	(352,000.00)	13.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,089,417.11	2,780,181.13	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,089,417.11	2,780,181.13	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,089,417.11	2,780,181.13	-10.0%
2) Ending Balance, June 30 (E + F1e)			2,780,181.13	2,428,181.13	-12.7%
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	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	2,780,181.13	2,428,181.13	-12.7%
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	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	37,524.57	2,000.00	-94.7%
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			37,524.57	2,000.00	-94.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,524.57)	97,000.00	-358.5%
<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 NET POSITION (C + D4)</b>			(37,524.57)	97,000.00	-358.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	815,108.62	777,584.05	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			815,108.62	777,584.05	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			815,108.62	777,584.05	-4.6%
2) Ending Net Position, June 30 (E + F1e)			777,584.05	874,584.05	12.5%
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	777,584.05	874,584.05	12.5%
<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	777,583.74		
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			
11) TOTAL, ASSETS			777,584.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			
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)			777,584.05		
<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	37,524.57	2,000.00	-94.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			37,524.57	2,000.00	-94.7%
TOTAL, EXPENSES			37,524.57	2,000.00	-94.7%
<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>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	2023-24 Estimated Actuals	2024-25 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		37,524.57	2,000.00	-94.7%
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			37,524.57	2,000.00	-94.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(37,524.57)	97,000.00	-358.5%
<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 NET POSITION (C + D4)</b>			(37,524.57)	97,000.00	-358.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	815,108.62	777,584.05	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			815,108.62	777,584.05	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			815,108.62	777,584.05	-4.6%
2) Ending Net Position, June 30 (E + F1e)			777,584.05	874,584.05	12.5%
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	777,584.05	874,584.05	12.5%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			8,643,627.49	9,608,506.49	9,325,809.49	8,705,674.49	9,157,539.49	8,524,404.49	8,210,569.49	8,811,037.49
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		0.00	90,000.00	90,000.00	60,000.00	60,000.00	60,000.00	85,000.00	70,000.00
Other State Revenue	8300-8599		750,000.00	300,000.00	0.00	1,100,000.00	0.00	0.00	850,000.00	0.00
Other Local Revenue	8600-8799		908,465.00	908,465.00	908,465.00	908,465.00	908,465.00	908,465.00	908,465.00	908,465.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,658,465.00	1,298,465.00	998,465.00	2,068,465.00	968,465.00	968,465.00	1,918,465.00	978,465.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		93,639.00	308,000.00	308,000.00	308,000.00	308,000.00	0.00	627,000.00	308,000.00
Classified Salaries	2000-2999		61,000.00	104,662.00	130,800.00	130,800.00	130,800.00	130,800.00	130,800.00	130,800.00
Employee Benefits	3000-3999		73,947.00	198,500.00	207,800.00	207,800.00	207,800.00	196,500.00	207,800.00	207,800.00
Books and Supplies	4000-4999		40,000.00	65,000.00	62,000.00	30,000.00	30,000.00	30,000.00	48,000.00	68,500.00
Services	5000-5999		425,000.00	925,000.00	925,000.00	940,000.00	925,000.00	925,000.00	304,397.00	925,000.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			693,586.00	1,601,162.00	1,633,600.00	1,616,600.00	1,601,600.00	1,282,300.00	1,317,997.00	1,640,100.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	180,000.00		90,000.00	90,000.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		180,000.00	0.00	90,000.00	90,000.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	145,000.00		70,000.00	75,000.00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		145,000.00	0.00	70,000.00	75,000.00	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	20,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			964,879.00	(282,697.00)	(620,135.00)	451,865.00	(633,135.00)	(313,835.00)	600,468.00	(661,635.00)
F. ENDING CASH (A + E)			9,608,506.49	9,325,809.49	8,705,674.49	9,157,539.49	8,524,404.49	8,210,569.49	8,811,037.49	8,149,402.49
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		8,149,402.49	7,461,267.49	7,048,132.49	6,590,497.49				
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	0.00	0.00	40,000.00	23,126.00	0.00	0.00	578,126.00	578,126.00
Other State Revenue	8300-8599	0.00	275,000.00	200,000.00	159,365.00	160,012.00	0.00	3,794,377.00	3,794,377.00
Other Local Revenue	8600-8799	908,465.00	908,465.00	908,465.00	908,460.00	0.00	0.00	10,901,575.00	10,901,575.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		908,465.00	1,183,465.00	1,148,465.00	1,090,951.00	160,012.00	0.00	15,349,078.00	15,349,078.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	308,000.00	308,000.00	308,000.00	308,000.00	0.00	0.00	3,492,639.00	3,492,639.00
Classified Salaries	2000-2999	130,800.00	130,800.00	130,800.00	130,800.00	0.00	0.00	1,473,662.00	1,473,662.00
Employee Benefits	3000-3999	207,800.00	207,800.00	207,800.00	207,800.00	0.00	0.00	2,339,147.00	2,339,147.00
Books and Supplies	4000-4999	25,000.00	25,000.00	34,500.00	12,377.00	26,000.00	0.00	496,377.00	496,377.00
Services	5000-5999	925,000.00	925,000.00	925,000.00	925,000.00	185,000.00	0.00	10,179,397.00	10,179,397.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,596,600.00	1,596,600.00	1,606,100.00	1,583,977.00	211,000.00	0.00	17,981,222.00	17,981,222.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							180,000.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receiv able	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	180,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							145,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	145,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(688,135.00)	(413,135.00)	(457,635.00)	(493,026.00)	(50,988.00)	0.00	(2,597,144.00)	(2,632,144.00)
F. ENDING CASH (A + E)		7,461,267.49	7,048,132.49	6,590,497.49	6,097,471.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,046,483.49	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			6,097,471.49	7,194,807.49	7,165,447.49	6,650,447.49	7,674,459.49	7,268,459.49	7,192,459.49	7,747,564.49
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		0.00	90,000.00	90,000.00	60,000.00	60,000.00	60,000.00	85,000.00	70,000.00
Other State Revenue	8300-8599		780,000.00	447,488.00	0.00	1,270,000.00	0.00	0.00	850,000.00	0.00
Other Local Revenue	8600-8799		908,500.00	908,500.00	908,500.00	908,500.00	908,500.00	908,500.00	908,500.00	908,500.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,688,500.00	1,445,988.00	998,500.00	2,238,500.00	968,500.00	968,500.00	1,868,500.00	978,500.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		97,914.00	309,000.00	309,000.00	309,000.00	309,000.00	0.00	622,000.00	309,000.00
Classified Salaries	2000-2999		60,000.00	103,348.00	127,500.00	127,500.00	127,500.00	127,500.00	127,500.00	127,500.00
Employee Benefits	3000-3999		83,250.00	198,000.00	208,000.00	208,000.00	208,000.00	192,000.00	208,000.00	208,000.00
Books and Supplies	4000-4999		40,000.00	65,000.00	58,000.00	30,000.00	30,000.00	25,000.00	43,000.00	63,500.00
Services	5000-5999		310,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	312,895.00	700,000.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			591,164.00	1,375,348.00	1,402,500.00	1,374,500.00	1,374,500.00	1,044,500.00	1,313,395.00	1,408,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	160,012.00				160,012.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		160,012.00	0.00	0.00	0.00	160,012.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	211,000.00		100,000.00	111,000.00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		211,000.00	0.00	100,000.00	111,000.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(50,988.00)	0.00	(100,000.00)	(111,000.00)	160,012.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,097,336.00	(29,360.00)	(515,000.00)	1,024,012.00	(406,000.00)	(76,000.00)	555,105.00	(429,500.00)
F. ENDING CASH (A + E)			7,194,807.49	7,165,447.49	6,650,447.49	7,674,459.49	7,268,459.49	7,192,459.49	7,747,564.49	7,318,064.49
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		7,318,064.49	6,857,064.49	6,676,064.49	6,455,064.49				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	40,000.00	23,126.00	0.00	0.00	578,126.00	578,126.00
Other State Revenue	8300-8599	0.00	280,000.00	200,000.00	165,000.00	160,012.00	0.00	4,152,500.00	4,152,500.00
Other Local Revenue	8600-8799	908,500.00	908,500.00	908,500.00	882,046.00	0.00	0.00	10,875,546.00	10,875,546.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		908,500.00	1,188,500.00	1,148,500.00	1,070,172.00	160,012.00	0.00	15,631,172.00	15,631,172.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	309,000.00	309,000.00	309,000.00	309,000.00	0.00	0.00	3,500,914.00	3,500,914.00
Classified Salaries	2000-2999	127,500.00	127,500.00	127,500.00	127,500.00	0.00	0.00	1,438,348.00	1,438,348.00
Employee Benefits	3000-3999	208,000.00	208,000.00	208,000.00	208,000.00	0.00	0.00	2,345,250.00	2,345,250.00
Books and Supplies	4000-4999	25,000.00	25,000.00	25,000.00	16,877.00	50,000.00	0.00	496,377.00	496,377.00
Services	5000-5999	700,000.00	700,000.00	700,000.00	700,000.00	200,000.00	0.00	7,822,895.00	7,822,895.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,369,500.00	1,369,500.00	1,369,500.00	1,361,377.00	250,000.00	0.00	15,603,784.00	15,603,784.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							160,012.00	
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	160,012.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							211,000.00	
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	211,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(50,988.00)	
E. NET INCREASE/DECREASE (B - C + D)		(461,000.00)	(181,000.00)	(221,000.00)	(291,205.00)	(89,988.00)	0.00	(23,600.00)	27,388.00
F. ENDING CASH (A + E)		6,857,064.49	6,676,064.49	6,455,064.49	6,163,859.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,073,871.49	

ANNUAL BUDGET REPORT:

July 1, 2024 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:

Public Hearing:

Place: Eden Area ROP

Place: Eden Area ROP

Date: 05/31/2024

Date: 06/07/2024

Time: 5:45 PM

Adoption Date: 06/07/2024

Signed:

Clerk/Secretary of the JPA Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Anthony Oum

Telephone: 510-293-2906

Title: Fiscal Services Administrator

E-mail: aoum@edenrop.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 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
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	
9a	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	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	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	

**Budget, July 1**  
**FINANCIAL REPORTS**  
**2024-25 Budget**  
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SUPPLEMENTAL INFORMATION			No	Yes
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>
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?</li> </ul>		<b>X</b>
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	<b>n/a</b>	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	<b>n/a</b>	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	<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:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	<b>n/a</b>	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	<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>
ADDITIONAL FISCAL INDICATORS			No	Yes
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>

Budget, July 1  
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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?	n/a	n/a
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?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

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: 06/07/2024

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

Budget, July 1  
2023-24 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	661,423.00	(623,301.00)	38,122.00			38,122.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	5,349,163.00	3,017,235.00	8,366,398.00			8,366,398.00	
Total/Net OPEB Liability	84,406.00	170,026.00	254,432.00			254,432.00	
Compensated Absences Payable	60,144.00	8,367.00	68,511.00			68,511.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	6,155,136.00	2,572,327.00	8,727,463.00	0.00	0.00	8,727,463.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**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) 778,475.91
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) 5,361,346.95

**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) 14.52%

**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) 953,355.68
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 241,515.95

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) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	86,499.41
6. Facilities Rents and Leases (portion relating to general administrative offices only) (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)	1,281,371.04
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,281,371.04
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,423,079.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,538,127.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	381,776.78
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)	520,972.18
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	18,265.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	888.23
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (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) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	509,226.54
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (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)	954,801.84
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)	12,347,137.63
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	10.38%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	10.38%
<b>Part IV - Carry-forward Adjustment</b>	
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>	1,281,371.04
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	309,820.33
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 (14.08%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<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>	0.00

Approved indirect cost rate: 14.08%  
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	578,126.00	0.00%	578,126.00	0.00%	578,126.00
3. Other State Revenues	8300-8599	3,794,377.00	9.44%	4,152,500.00	1.28%	4,205,500.00
4. Other Local Revenues	8600-8799	10,901,575.00	-0.24%	10,875,546.00	0.80%	10,963,026.00
5. Other Financing Sources						
a. Transfers In	8900-8929	75,000.00	-66.67%	25,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		15,349,078.00	1.84%	15,631,172.00	0.74%	15,746,652.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,492,639.00		3,500,914.00
b. Step & Column Adjustment				31,571.00		30,808.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(23,296.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,492,639.00	0.24%	3,500,914.00	0.88%	3,531,722.00
2. Classified Salaries						
a. Base Salaries				1,473,662.00		1,438,348.00
b. Step & Column Adjustment				14,382.00		15,390.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(49,696.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,473,662.00	-2.40%	1,438,348.00	1.07%	1,453,738.00
3. Employee Benefits	3000-3999	2,339,147.00	0.26%	2,345,250.00	0.94%	2,367,185.00
4. Books and Supplies	4000-4999	496,377.00	0.00%	496,377.00	0.00%	496,377.00
5. Services and Other Operating Expenditures	5000-5999	10,179,397.00	-23.15%	7,822,895.00	0.67%	7,875,074.00
6. Capital Outlay	6000-6999	0.00	0.00%	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)		17,981,222.00	-13.22%	15,603,784.00	0.77%	15,724,096.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		(2,632,144.00)		27,388.00		22,556.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,576,043.80		6,943,899.80		6,971,287.80
2. Ending Fund Balance (Sum lines C and D1)		6,943,899.80		6,971,287.80		6,993,843.80
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	106,004.26				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,781,087.54		4,318,645.00		4,320,074.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,056,808.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		2,652,642.80		2,673,769.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,943,899.80		6,971,287.80		6,993,843.80
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,056,808.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,652,642.80		2,673,769.80
d. Negative Restricted Ending Balances						
(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)		3,056,808.00		2,652,642.80		2,673,769.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		17.00%		17.00%		17.00%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5						
(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)		17,981,222.00		15,603,784.00		15,724,096.00
3. Less: Special Education Pass-through						
(Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		17,981,222.00		15,603,784.00		15,724,096.00
5. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
6. Reserve Standard - By Percent (Line F4 times F5)		899,061.10		780,189.20		786,204.80
7. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
8. Reserve Standard (Greater of Line F6 or F7)		899,061.10		780,189.20		786,204.80
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment in B1d and B2d for FY 2025-2026 projection is due to the end of SWP-Connections (Resource 6387) effective 06/30/2025. Furthermore, there appears to be a calculation glitch in Reserve for Economic Uncertainties (D3e1) at the time of generating the FY 2024-2025 Adopted Budget. Instead of earmarking dollars in D3e1, it is instead earmarked in Assigned (D3d) for both Assigned and Reserve for Economic Uncertainties so that Total Available Reserves (E4) is 17.00% for 2025-26 Projection (Subsequent Year 1) and 2026-27 Projection (Subsequent Year 2).						

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					75,000.00	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 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 BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 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 PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	75,000.00		
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	75,000.00	75,000.00		



**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 to Total Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	7,305,448.00	17,981,222.00	40.6%	Met
1st Subsequent Year (2025-26)	7,284,512.00	15,603,784.00	46.7%	Met
2nd Subsequent Year (2026-27)	7,352,645.00	15,724,096.00	46.8%	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 MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**

First Prior Year (2023-24)	300,630.74		
Budget Year (2024-25)	578,126.00	92.30%	Yes
1st Subsequent Year (2025-26)	578,126.00	0.00%	No
2nd Subsequent Year (2026-27)	578,126.00	0.00%	No

**Explanation:**  
(required if yes)

Increase from FY 2023-2024 into FY 2024-2025 is due to HPN (Resource 8290), a five calendar year grant, carry forward of revenue.

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

First Prior Year (2023-24)	3,349,179.04		
Budget Year (2024-25)	3,794,377.00	13.29%	Yes
1st Subsequent Year (2025-26)	4,152,500.00	9.44%	Yes
2nd Subsequent Year (2026-27)	4,205,500.00	1.28%	No

**Explanation:**  
(required if yes)

Increase from FY 2023-2024 into FY 2024-2025 is due to CTEIG (Resource 6387), carry forward of revenue. Increase from FY 2024-2025 into FY 2025-2026 is due to CTEIG (Resource 6387), carry forward of revenue.

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

First Prior Year (2023-24)	10,879,781.42		
Budget Year (2024-25)	10,901,575.00	0.20%	No
1st Subsequent Year (2025-26)	10,875,546.00	-0.24%	No
2nd Subsequent Year (2026-27)	10,963,026.00	0.80%	No

**Explanation:**  
(required if yes)

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

First Prior Year (2023-24)	425,006.10		
Budget Year (2024-25)	496,377.00	16.79%	Yes
1st Subsequent Year (2025-26)	496,377.00	0.00%	No
2nd Subsequent Year (2026-27)	496,377.00	0.00%	No

**Explanation:**  
(required if yes)

FY 2023-2024 expenditure is anticipated to be higher by Unaudited Actuals for there are still outstanding encumbrances, thereby decreasing the 16.79% change over previous year, to be on target with JPA expectations.

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

First Prior Year (2023-24)	7,076,391.87		
Budget Year (2024-25)	10,179,397.00	43.85%	Yes
1st Subsequent Year (2025-26)	7,822,895.00	-23.15%	Yes
2nd Subsequent Year (2026-27)	7,875,074.00	0.67%	No

**Explanation:**  
(required if yes)

FY 2023-2024 expenditure is anticipated to be higher by Unaudited Actuals for there are still outstanding encumbrances, thereby decreasing the 43.85% change over previous year, to be on target with JPA expectations. Decrease from FY 2024-2025 into FY 2025-2026 is due to SWP-Connections (Resource 6387) grant end date of 06/30/2025.

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	Status
		Over Previous Year	

Total Federal, Other State, and Other Local Revenue (Section 6B)

First Prior Year (2023-24)	14,529,591.20		
Budget Year (2024-25)	15,274,078.00	5.12%	Met
1st Subsequent Year (2025-26)	15,606,172.00	2.17%	Met
2nd Subsequent Year (2026-27)	15,746,652.00	0.90%	Met

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

First Prior Year (2023-24)	7,501,397.97		
Budget Year (2024-25)	10,675,774.00	42.32%	Not Met
1st Subsequent Year (2025-26)	8,319,272.00	-22.07%	Not Met
2nd Subsequent Year (2026-27)	8,371,451.00	0.63%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
Federal Revenue  
(linked from 6B if NOT met)

Increase from FY 2023-2024 into FY 2024-2025 is due to HPN (Resource 8290), a five calendar year grant, carry forward of revenue.

**Explanation:**  
Other State Revenue  
(linked from 6B if NOT met)

Increase from FY 2023-2024 into FY 2024-2025 is due to CTEIG (Resource 6387), carry forward of revenue. Increase from FY 2024-2025 into FY 2025-2026 is due to CTEIG (Resource 6387), carry forward of revenue.

**Explanation:**  
Other Local Revenue  
(linked from 6B if NOT met)

- 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.

**Explanation:**  
Books and Supplies  
(linked from 6B if NOT met)

FY 2023-2024 expenditure is anticipated to be higher by Unaudited Actuals for there are still outstanding encumbrances, thereby decreasing the 16.79% change over previous year, to be on target with JPA expectations.

**Explanation:**  
Services and Other Exps  
(linked from 6B if NOT met)

FY 2023-2024 expenditure is anticipated to be higher by Unaudited Actuals for there are still outstanding encumbrances, thereby decreasing the 43.85% change over previous year, to be on target with JPA expectations. Decrease from FY 2024-2025 into FY 2025-2026 is due to SWP-Connections (Resource 6387) grant end date of 06/30/2025.

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 (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. JPA's Available Reserve Amounts			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,364,161.57	1,045,386.00	2,319,949.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	841,078.00	0.00	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)	2,205,239.57	1,045,386.00	2,319,949.00
2. JPA's Total Expenditures and Other Financing Uses			
a. JPA's Total Expenditures and Other Financing Uses (Criterion 8B)	14,017,959.20	17,423,088.16	13,646,757.20
b. Plus: Special Education Pass-through Funds (Not applicable for JPAs)	N/A	N/A	N/A
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	14,017,959.20	17,423,088.16	13,646,757.20
3. JPA's Available Reserve Percentage (Line 1e divided by Line 2c)	15.7%	6.0%	17.0%
<b>JPA's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.2%</b>	<b>2.0%</b>	<b>5.7%</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 Fund Balance (Form 01, Section E)	Total Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	294,910.29	14,017,959.20	N/A	Met
Second Prior Year (2022-23)	1,626,026.88	17,423,088.16	N/A	Met
First Prior Year (2023-24)	882,834.00	13,646,757.20	N/A	Met
Budget Year (2024-25) (Information only)	(2,632,144.00)	17,981,222.00		

#### 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 and Cash Balances

A. 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 250,000
0.3%	250,001	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):

JPA's Fund Balance Standard Percentage Level:

#### 9A-1. 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> (Form 01, Line F1e)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	6,407,985.00	6,772,272.63	N/A	Met
Second Prior Year (2022-23)	12,175,117.00	7,067,182.92	41.95%	Not Met
First Prior Year (2023-24)	5,092,101.89	8,693,209.80	N/A	Met
Budget Year (2024-25) (Information only)	9,576,043.80			

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

9A-2. 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)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	6,097,471.49	Met

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

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

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

Explanation  
(required if not met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the 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 \$87,000 (greater of)	0	to 300
4% or \$87,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	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.

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0	0	0
JPA's Reserve Standard Percentage Level:	5.0%	5.0%

**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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)	17,981,222.00	15,603,784.00	15,724,096.00
2. Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	17,981,222.00	15,603,784.00	15,724,096.00
4. Reserve Standard Percentage Level	5.0%	5.0%	5.0%
5. Reserve Standard - by Percent (Line B3 times Line B4)	899,061.10	780,189.20	786,204.80
6. Reserve Standard - by Amount (\$87,000 for JPAs with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7. <b>JPA's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>899,061.10</b>	<b>780,189.20</b>	<b>786,204.80</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
		(2024-25)	(2025-26)	(2026-27)
Reserve Amounts				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,056,808.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	2,652,642.80	2,673,769.80
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	JPA's Budgeted Reserve Amount (Lines C1 thru C7)	3,056,808.00	2,652,642.80	2,673,769.80
9.	JPA's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.00%	17.00%	17.00%
JPA's Reserve Standard (Section 10B, Line 7):		899,061.10	780,189.20	786,204.80
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 (2023-24)	180,000.00			
Budget Year (2024-25)	75,000.00	(105,000.00)	(58.3%)	Not Met
1st Subsequent Year (2025-26)	25,000.00	(50,000.00)	(66.7%)	Not Met
2nd Subsequent Year (2026-27)	0.00	(25,000.00)	(100.0%)	Not Met

1c. Transfers Out, General Fund \*

First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	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 and being reduced into FY 2025-2026 based on historical activities. Anticipate its elimination effective FY 2026-2027.

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)

S6. Long-term Commitments

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

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.

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File: CS\_JPA, Version 8

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Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases	6	Capital Outlay (400)		95,413
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	XXX	General Fund (010) & Adult Ed (110)		83,844

Other Long-term Commitments (do not include OPEB)

Long Term Pension Liability		General Fund (010)		8,366,398
STRS on Behalf		General Fund (010)		325,000
KBA - Multi Functional Devices	4.5	General Fund (010)		72,515
Pitney Bowes	5.0	General Fund (010)		8,314
TOTAL:				8,951,484

Type of Commitment (continued)	First Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	94,402	95,413	98,209	101,234
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Long Term Pension Liability	8,366,398	8,366,398	8,366,398	8,366,398
STRS on Behalf	325,000	325,000	325,000	325,000
KBA - Multi Functional Devices	16,426	72,515	55,453	38,391
Pitney Bowes	2,365	8,314	6,564	4,874
Total Annual Payments:	8,804,591	8,867,640	8,851,624	8,835,897
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

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)

Increase in annual payment due to entering new contacts for MFDs with KBA (09/07/2023 Board - Consent Item G) and postal machine with Pitney Bowes (05/02/2024 Board - Consent Item F), which will be funded by the General Fund (010).

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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)

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

d. Number of retirees receiving OPEB benefits

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------


**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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equiv alent(FTE) positions	29.00	30.00	30.00	30.00

**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  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
6.	Amount included for any tentative salary schedule increases			

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Certificated (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

No		
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If Yes, amount of new costs included in the budget and MYPs

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If Yes, explain the nature of the new costs:

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Certificated (Non-management) Step and Column Adjustments				
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	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Certificated (Non-management) Attrition (layoffs and retirements)				
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

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	18.00	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.

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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  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<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?	No	No	No
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?

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

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If Yes, explain the nature of the new costs:

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	7.00	7.00	7.00	7.00

**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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

- 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

No	No	No

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

- 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

- 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?	No

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

**Comments:**  
(optional)

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

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Budget, July 1  
Estimated Actuals 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)

Budget, July 1

Budget 2024-25

**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:

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