

Public Disclosure of Collective Bargaining Agreement
In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5

Name of District: Eden Area ROP

Name of Bargaining Unit: N/A

Certificated or Classified: Both

The proposed agreement covers the period beginning: 7/1/2024 and ending: N/A
 (date) (date)

The Governing Board will take action on: 10/4/2024
 (date)

Letter requested from Alameda County Office of Education? Yes (indicate yes or no)

A. Proposed Changes in Compensation

Bargaining Unit Compensation Changes to General Fund as a result of Collective Bargaining Agreement	Annual Cost Prior to Proposed Agreement FY 2024-2025	Fiscal Impact of Proposed Agreement (complete Year 2 and 3 for multiyear & overlapping agreements only)		
		Year 1 Increase/(Decrease) FY 2024-2025	Year 2 Increase/(Decrease) FY 2025-2026	Year 3 Increase/(Decrease) FY 2026-2027
1 Salary Schedule Increase (Decrease)	\$ 4,966,301	\$ 196,434	\$ 198,500	\$ 200,596
		3.96%	4.00%	4.04%
2 Step & Column Increase (Decrease) due to movement plus any changes due to settlement	\$ -	\$ -	\$ (35,314)	\$ 46,198
		0.00%	0.00%	0.00%
3a Other Compensation Stipends, Bonuses, Longevity, Overtime Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
		0.00%	0.00%	0.00%
3b Description of Other Compensation (Listed on Line 3 above)				
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 1,770,664	\$ 59,572	\$ 60,209	\$ 60,853
		3.36%	3.40%	3.44%
5 Health/Welfare Increases	\$ 568,483	\$ 50,650	\$ 50,650	\$ 50,650
		8.91%	8.91%	8.91%
6 Total Cost of Negotiated Settlement (Add Items 1 through 5 to equal 6)	\$ 7,305,448	\$ 306,656	\$ 274,045	\$ 358,297
		4.20%	3.75%	4.90%
7 Total number of represented Employees (Use FTEs)	55	55	54	54
8 Total Compensation Average Cost per Employee	\$ 132,826	\$ 5,576	\$ 4,983	\$ 6,514
		4.20%	3.75%	4.90%

Public Disclosure of Collective Bargaining Agreement
In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5

Name of District: Eden Area ROP

Name of Bargaining Unit: N/A

The Governing Board will take action on: 10/4/2024

D. Impact of Proposed Agreement on Current Year Operating Budget - UNRESTRICTED GENERAL FUND

	Column 1	Column 2	Column 3	Column 4
Impact of the Proposed Agreement on the Current Year Operating Budget (EC 42142)	Latest Board-Approved Budget Before Settlement As of: 06/07/2024	Adjustments as a result of Settlement	Other Revisions due to Settlement and/or Other Unit Agreements	Total New Budget (Col 1+2+3)
Revenues				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Federal Revenue (8100-8299)	\$ -	\$ -	\$ -	\$ -
Other State Revenue (8300-8599)	\$ -	\$ -	\$ -	\$ -
Other Local Revenue (8600-8799)	\$ 9,751,237	\$ -	\$ -	\$ 9,751,237
Total Revenues	\$ 9,751,237	\$ -	\$ -	\$ 9,751,237
Expenditures				
Certificated Salaries (1000-1999)	\$ 3,190,247	\$ 124,595	\$ -	\$ 3,314,842
Classified Salaries (2000-2999)	\$ 1,075,765	\$ 42,370	\$ -	\$ 1,118,135
Employee Benefits (3000-3999)	\$ 1,689,894	\$ 91,039	\$ -	\$ 1,780,933
Books and Supplies (4000-4999)	\$ 419,178	\$ -	\$ -	\$ 419,178
Services & Operating Expenses (5000-5999)	\$ 6,116,354	\$ -	\$ -	\$ 6,116,354
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299 & 7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ (33,057)	\$ -	\$ -	\$ (33,057)
Total Expenditures	\$ 12,458,381	\$ 258,004	\$ -	\$ 12,716,385
Operating Surplus (Deficit)	\$ (2,707,144)	\$ (258,004)	\$ -	\$ (2,965,148)
Other Sources and Transfers In (8910-8979)	\$ 75,000	\$ -	\$ -	\$ 75,000
Other Uses and Transfers Out (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
Current Year Increase (Decrease) In Fund Balance	\$ (2,632,144)	\$ (258,004)	\$ -	\$ (2,890,148)
Beginning Balance	\$ 8,356,778			\$ 8,356,778
Pr. Year Audit Adj./Restatements (9793-9795)				
Current Year Ending Balance	\$ 5,724,634	\$ (258,004)	\$ -	\$ 5,466,630
Components of Ending Balance				
Reserved and Legally Restricted (9711-9740)				\$ -
Reserved for Economic Uncertainties (9789)	\$ 3,056,807.74	\$ 43,860.68	\$ -	\$ 3,100,668
Designated Amounts (9775-9780)				\$ -
Unappropriated Amounts (9790)	\$ 2,667,826	\$ (301,865)	\$ -	\$ 2,365,962
Comments (Major changes):				
FY 2024-2025 Beginning Balance after Unaudited Actuals. Salary Schedule increase of 4.00% COLA for FY 2024-2025 and an additional \$1,000 in annual H&W stipend, presented to Board, with Public Disclosure, on 10/04/2024.				

Public Disclosure of Collective Bargaining Agreement
 In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5

Name of District: **Eden Area ROP**

Name of Bargaining Unit: **N/A**

The Governing Board will take action on: **10/4/2024**

D. Impact of Proposed Agreement on Current Year Operating Budget - RESTRICTED GENERAL FUND

Impact of the Proposed Agreement on the Current Year Operating Budget (EC 42142)	Column 1 Latest Board- Approved Budget Before Settlement As of: 06/07/2024	Column 2 Cost of of Settlement	Column 3 Other Revisions due to Settlement	Column 4 Total New Budget (Col 1+2+3)
Revenues				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Federal Revenue (8100-8299)	\$ 578,126	\$ -	\$ -	\$ 578,126
Other State Revenue (8300-8599)	\$ 3,794,377	\$ -	\$ -	\$ 3,794,377
Other Local Revenue (8600-8799)	\$ 1,150,338	\$ -	\$ -	\$ 1,150,338
Total Revenues	\$ 5,522,841	\$ -	\$ -	\$ 5,522,841
Expenditures				
Certificated Salaries (1000-1999)	\$ 302,392	\$ 14,621	\$ -	\$ 317,013
Classified Salaries (2000-2999)	\$ 397,897	\$ 14,848	\$ -	\$ 412,745
Employee Benefits (3000-3999)	\$ 649,253	\$ 19,183	\$ -	\$ 668,436
Books and Supplies (4000-4999)	\$ 77,199	\$ (905)	\$ -	\$ 76,294
Services & Operating Expenses (5000-5999)	\$ 4,063,043	\$ (47,747)	\$ -	\$ 4,015,296
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299 & 7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 33,057	\$ -	\$ -	\$ 33,057
Total Expenditures	\$ 5,522,841	\$ -	\$ -	\$ 5,522,841
Operating Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -
Other Sources and Transfers In (8910-8979)	\$ -	\$ -	\$ -	\$ -
Other Uses and Transfers Out (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
Current Year Increase (Decrease) In Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 3,263,599			\$ 3,263,599
Pr. Year Audit Adj./Restatements (9793-9795)				
Current Year Ending Balance	\$ 3,263,599	\$ -	\$ -	\$ 3,263,599
Components of Ending Balance				
Reserved and Legally Restricted (9711-9740)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)				
Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ 3,263,599			\$ 3,263,599
Comments (Major changes):				
FY 2024-2025 Beginning Balance after Unaudited Actuals. Salary Schedule increase of 4.00% COLA for FY 2024-2025 and an additional \$1,000 in annual H&W stipend, presented to Board, with Public Disclosure, on 10/04/2024.				

Public Disclosure of Collective Bargaining Agreement
 In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5

Name of District: **Eden Area ROP**

Name of Bargaining Unit: **N/A**

The Governing Board will take action on: **10/4/2024**

D. Impact of Proposed Agreement on Current Year Operating Budget - COMBINED GENERAL FUND

Impact of the Proposed Agreement on the Current Year Operating Budget (EC 42142) As of: 06/07/2024	Column 1 Latest Board- Approved Budget Before Settlement	Column 2 Cost of of Settlement	Column 3 Other Revisions due to Settlement	Column 4 Total New Budget (Col 1+2+3)
Revenues				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Federal Revenue (8100-8299)	\$ 578,126	\$ -	\$ -	\$ 578,126
Other State Revenue (8300-8599)	\$ 3,794,377	\$ -	\$ -	\$ 3,794,377
Other Local Revenue (8600-8799)	\$ 10,901,575	\$ -	\$ -	\$ 10,901,575
Total Revenues	\$ 15,274,078	\$ -	\$ -	\$ 15,274,078
Expenditures				
Certificated Salaries (1000-1999)	\$ 3,492,639	\$ 139,216	\$ -	\$ 3,631,855
Classified Salaries (2000-2999)	\$ 1,473,662	\$ 57,218	\$ -	\$ 1,530,880
Employee Benefits (3000-3999)	\$ 2,339,147	\$ 110,222	\$ -	\$ 2,449,369
Books and Supplies (4000-4999)	\$ 496,377	\$ (905)	\$ -	\$ 495,472
Services & Operating Expenses (5000-5999)	\$ 10,179,397	\$ (47,747)	\$ -	\$ 10,131,650
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299 & 7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 17,981,222	\$ 258,004	\$ -	\$ 18,239,226
Operating Surplus (Deficit)	\$ (2,707,144)	\$ (258,004)	\$ -	\$ (2,965,148)
Other Sources and Transfers In (8910-8979)	\$ 75,000	\$ -	\$ -	\$ 75,000
Other Uses and Transfers Out (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
Current Year Increase (Decrease) In Fund Balance	\$ (2,632,144)	\$ (258,004)	\$ -	\$ (2,890,148)
Beginning Balance	\$ 11,620,377			\$ 11,620,377
Pr. Year Audit Adj./Restatements (9793-9795)	\$ -			\$ -
Current Year Ending Balance	\$ 8,988,233	\$ (258,004)	\$ -	\$ 8,730,229
Components of Ending Balance				
Reserved and Legally Restricted (9711-9740)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ 3,056,808	\$ 43,861	\$ -	\$ 3,100,668
Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts - Unrestricted (9790)	\$ 2,667,826	\$ (301,865)	\$ -	\$ 2,365,962
Unappropriated Amounts - Restricted (9790)	\$ 3,263,599	\$ -	\$ -	\$ 3,263,599
Unrestricted Reserves Percentage	49.99%			29.97%
Comments (Major changes): FY 2024-2025 Beginning Balance after Unaudited Actuals. Salary Schedule increase of 4.00% COLA for FY 2024-2025 and an additional \$1,000 in annual H&W stipend, presented to Board, with Public Disclosure, on 10/04/2024.				

Public Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5

Name of District: Eden Area ROP

Name of Bargaining Unit: N/A

The Governing Board will take action on: 10/4/2024

E. Revised MYP Including the Effects of Collective Bargaining

	Year 1	Year 2	Year 3
	FY	FY	FY
Revenues			
LCFF Revenue Sources	0		
Federal Revenue	578,126	578,126	578,126
Other State Revenue	3,794,377	4,152,500	4,205,500
Local Revenue	10,901,575	10,875,546	10,963,026
Other Financing Sources	75,000	25,000	0
Other Adjustments			
Total Revenue	15,349,078	15,631,172	15,746,652
Expenditures			
Certificated Salaries	3,631,855	3,631,855	3,640,130
Step & Column Adjustment		31,571	30,808
Settlement-Related Costs (+/-)		0	0
Other Adjustments		(23,296)	0
Total Certificated Salaries	3,631,855	3,640,130	3,670,938
Classified Salaries	1,530,880	1,530,880	1,495,566
Step & Column Adjustment		14,382	15,390
Settlement-Related Costs (+/-)		0	0
Other Adjustments		(49,696)	0
Total Classified Salaries	1,530,880	1,495,566	1,510,956
Employee Benefits	2,449,369	2,455,737	2,478,821
Settlement-Related Costs (+/-)			
Books & Supplies	495,472	495,472	495,472
Services, Other Operating Exp	10,131,650	7,775,148	7,827,327
Capital Outlay	0	0	0
Other Outgo (Excluding Transfers of Indirect Costs)	0	0	0
Other Outgo - Transfers of Indirect Costs	0	0	0
Other Financing Uses	0	0	0
Other Adjustments	0	0	0
Total Expenditures	18,239,226	15,862,053	15,983,514
Net Increase(Decrease) in Fund Balance	(2,890,148)	(230,881)	(236,862)
Beginning Fund Balance	11,620,377	8,730,229	8,499,348
Audit Adjustments/Restatements	0		
Ending Balance	8,730,229	8,499,348	8,262,486
Components of Ending Balance			
Revolving & Stores			
Restricted Balance & Other Designations	0		
Required Reserve	3,100,668		
Unrestricted Balance (Incl Revolving)	5,629,561	8,499,348	8,262,486
ADA Assumption:			

Comments (Major changes):

FY 2024-2025 Beginning Balance after Unaudited Actuals. Salary Schedule increase of 4.00% COLA for FY 2024-2025 and an additional \$1,000 in annual H&W stipend, presented to Board, with Public Disclosure, on 10/04/2024.

Public Disclosure of Collective Bargaining Agreement
 In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5

F. State Reserve Standard

1. Calculate State Required Minimum Reserve - Required Reserve for Economic Uncertainty (REU)

	Year 1	Year 2	Year 3
a. Total Expenditures including Transfers Out and Other Uses	18,239,226	15,862,053	15,983,514
b. Required Reserve Percentage (REU) for this District	17.00%	17.00%	17.00%
c. REU Amount:	\$ 3,100,668	\$ 2,696,549	\$ 2,717,197

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Unrestricted REU	\$ 3,100,668	\$ -	\$ -
b. General Fund Unrestricted Unassigned/Unappropriated	\$ 5,629,561	\$ 8,499,348	\$ 8,262,486
c. Special Reserve Fund 17- REU	\$ -	\$ -	\$ -
d. Special Reserve Fund 17- Unassigned/Unappropriated	\$ -	\$ -	\$ -
g. Total District Budgeted Unrestricted Reserves	\$ 8,730,229	\$ 8,499,348	\$ 8,262,486

3. Has the minimum state-required reserve been met? **Yes** **Yes** **Yes**

If NO, how do you plan to restore your reserves?

N/A.

4. Is a retroactive payroll anticipated? If yes, please provide a cashflow with an estimated timeline of when this will impact the District's General Fund cash.

Yes. Since FY 2024-2025 COLA is being presented to the Board on 10/04/2024, salary and H&W stipend will be retroactive to 07/01/2024, with payment to be reflected on 10/2024 payroll. Updated FY 2024-2025 cash flow analysis will be provided separately.

Public Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5

Name of District: Eden Area ROP

Name of Bargaining Unit: N/A

The Governing Board will take action on: 10/4/2024

B. Narrative Description of Agreement

8. **What was the negotiated percentage increase that was approved?** For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

4.00% COLA increase and an additional \$1,000 in annual H&W stipend effective 07/01/2024 and is ongoing.

9. **Were any additional steps, columns or ranges added to the schedules?**

(If yes, please explain.)

No.

10. **Please include additional comments and explanations as necessary.**

(If more room is necessary, please attach additional sheet.)

4.00% COLA increase and an additional \$1,000 in annual H&W stipend effective 07/01/2024 was not incorporated in the FY 2024-2025 Adopted Budget for it will be approved by the board on 10/04/2024, after the adoption of the budget.

11. **Proposed negotiated changes in non-compensation Items**

(e.g. class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A.

12. **What contingency language is included in the proposed agreement (e.g. reopeners, etc.)?**

N/A.

13. **Identify other major provisions that do not directly affect the district's costs; such as binding arbitration, grievances procedures, etc.**

N/A.

Public Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5

Name of District: Eden Area ROP

Name of Bargaining Unit: N/A

The Governing Board will take action on: 10/4/2024

C. Source of Funding for Proposed Agreement

14. Source of Funding for Proposed Agreement

A. If this is a one-time or off-schedule settlement, how will the cost of the proposed agreement be funded and when is the payment expected to be funded?

This is neither a one-time or off-schedule settlement.

B. If this is not a one-time settlement, how will the ongoing cost of the proposed agreement be funded in the current and subsequent years (i.e., what will allow the district to afford this contract on an ongoing basis)?

4.00% COLA increase and an additional \$1,000 in annual H&W stipend effective 07/01/2024 is to be funded by unrestricted and restricted GF, per the employee's pay distribution, applied to current and subsequent FYs.

15. What are the Specific Impacts (Positive or Negative) on Instructional and Support Programs to Accommodate the Settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (e.g. counselors, librarians, custodial staff, etc.).

No impact on instructional and support programs to accommodate this settlement.

16. Will this agreement create, increase, or decrease deficit spending in the current or subsequent year(s)? "Deficit spending" is when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

Although this agreement will increase planned deficit spending in FY 2024-2025, and increase deficit spending in subsequent FYs as per the revised MYP, there are new grants for current FY that were recently awarded, but not incorporated in the FY 2024-2025 Adopted Budget due to the timing of award. These new grants are anticipated to lessen burden on unrestricted GF. MYP will be revised accordingly at First Interim, Second Interim and FY 2025-2026 Adopted Budget that should reduce deficit spending starting FY 2025-2026 (Subsequent FY 1).

17. Were "Other Adjustments" amount(s) entered in the multiyear projections (page 5) for 1st and 2nd subsequent fiscal years?

MYP	Amount	"Other Adjustments" Explanation
1st Subsequent Year	\$ (72,992)	End of grant (SWP-Connections)
2nd Subsequent Year	\$ -	

Additional Explanation (if necessary)

Eden Area ROP School District
Public Disclosure of Collective Bargaining Agreement

In accordance with AB1200 (Chapter 1213/1991) and GC 3547.5.

CERTIFICATE OF AFFORDABILITY

Certification of the District’s Ability to Afford the Costs of a Collective Bargaining Agreement

This disclosure document must be signed by the District Superintendent and Chief Business Official prior to public disclosure and included as part of the public disclosure documentation.

The District projects the total monetary cost of the settlement to be as follows:

For an ongoing cost, please show the ongoing cost in each year. For a one-time cost, only include the cost in the year impacted.

Cost over current budget / MYP	Year 1	Year 2	Year 3	Cumulative cost over 3 years
One-time	-	-	-	-
On-going	306,656	274,045	358,297	938,998
Total	306,656	274,045	358,297	938,998

Please check one of the following:

- No budget revisions are necessary for the District to afford this settlement.
- Budget revisions are necessary for the District to afford this settlement. These revisions are itemized below. The District’s budget assumptions are attached, which become an integral part of this document.

Note that if the District does not adopt all of the revisions in the current fiscal year, the County Superintendent is required to issue a qualified or negative certification on the next Interim Report per Government Code (GC) 3547.5(c).

Indicate any changes from the latest board approved budget:

Budget Adjustment Categories	Change to Fund Balance Increase (Decrease)		
	Year 1	Year 2	Year 3
Revenues/Other Financing Sources			
		274,045	358,297
Expenditures/Other Financing Uses			
Increased salary costs	306,656	274,045	358,297
Fund Balance	(306,656)		
Ending Fund Balance			
Increase (Decrease)	-	-	-

Please review the above and sign below:

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the _____ Eden Area ROP _____ School District hereby certify that the District can meet the costs incurred under the Collective Bargaining

District Superintendent (Signature)

10/4/2024
Date

Blaine Torpey

District Superintendent (Type Name)

Chief Business Official (Signature)

10/4/2024
Date

Anthony Oum

Chief Business Official (Type Name)

Eden Area ROP School District
Public Disclosure of Collective Bargaining Agreement
In accordance with AB1200 (Chapter 1213/1991) and GC 3547.5.

Certification of Board Action

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code 3547.5.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> District Superintendent (or Designee) (Signature)	<div style="background-color: #ffffcc; padding: 5px; border: 1px solid black; margin-bottom: 5px;">10/4/2024</div> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Date
---	--

After public disclosure of the major provisions contained in this summary, the Governing Board, at its meeting on 10/4/2024, took action to approve the proposed Agreement with the N/A Bargaining Unit.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> President (or Clerk), Governing Board (Signature)	<div style="background-color: #ffffcc; padding: 5px; border: 1px solid black; margin-bottom: 5px;">10/4/2024</div> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Date
---	--

Special Note: The Alameda County Office of Education reserves the right to ask any additional questions or request any additional information we feel is necessary to review the district properly under AB 1200, including a copy of the Tentative Agreement.

Description	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET	
ESTIMATES THROUGH THE MONTH OF			JUNE																
A. BEGINNING CASH			8,356,777.79	7,167,371.69	6,040,962.21	8,031,921.88	8,175,858.02	7,477,323.02	7,140,788.02	6,994,501.16	6,290,966.16	5,604,611.16	5,193,076.16	4,659,541.16					
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	80,000.00	8,000.00	75,000.00	75,000.00	75,000.00	70,000.00	65,000.00	65,000.00	40,000.00	25,126.00	0.00	0.00	578,126.00	578,126.00	
Other State Revenue	8300-8599		0.00	0.00	1,050,000.00	1,100,000.00	0.00	0.00	850,000.00	0.00	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		5.99	15,544.55	2,709,664.46	908,465.00	908,465.00	908,465.00	908,465.00	908,465.00	908,645.00	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	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			5.99	15,544.55	3,839,664.46	2,016,465.00	983,465.00	983,465.00	1,908,465.00	978,465.00	973,645.00	1,248,465.00	1,148,465.00	1,092,951.00	160,012.00	0.00	15,349,078.00	15,349,078.00	
C. DISBURSEMENTS																			
Certificated Salaries	1000-1999		78,415.72	181,877.79	308,000.00	398,561.49	335,000.00	0.00	655,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	0.00	0.00	3,631,855.00	3,631,855.00	
Classified Salaries	2000-2999		109,065.69	125,900.25	125,000.00	170,914.06	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	0.00	0.00	1,530,880.00	1,530,880.00	
Employee Benefits	3000-3999		74,016.32	136,499.37	207,800.00	291,053.31	210,000.00	205,000.00	275,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	0.00	0.00	2,449,369.00	2,449,369.00	
Books and Supplies	4000-4999		6,779.38	20,940.76	52,000.00	52,000.00	52,000.00	30,000.00	39,751.86	52,000.00	30,000.00	30,000.00	52,000.00	52,000.00	26,000.00	0.00	495,472.00	495,472.00	
Services	5000-5999		171,199.54	149,347.63	960,000.00	960,000.00	960,000.00	960,000.00	960,000.00	960,000.00	960,000.00	960,000.00	960,000.00	986,102.83	185,000.00	0.00	10,131,650.00	10,131,650.00	
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo	7000-7499																	0.00	
Interfund Transfers Out	7600-7629		1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,500,000.00)	0.00	0.00	
All Other Financing Uses	7630-7699																	0.00	
TOTAL DISBURSEMENTS			1,939,476.65	614,565.80	1,652,800.00	1,872,528.86	1,682,000.00	1,320,000.00	2,054,751.86	1,682,000.00	1,660,000.00	1,660,000.00	1,682,000.00	1,708,102.83	211,000.00	(1,500,000.00)	18,239,226.00	18,239,226.00	
D. BALANCE SHEET ITEMS																			
<u>Assets and Deferred Outflows</u>																			
Cash Not In Treasury	9111-9199	101,406.88	(67,846.82)	26,353.48	142,900.22													101,406.88	
Accounts Receivable	9200-9299	1,365,699.02	(82,400.00)	(213,840.46)	1,661,939.48													1,365,699.02	
Due From Other Funds	9310	0.00																0.00	
Stores	9320																	0.00	
Prepaid Expenditures	9330																	0.00	
Other Current Assets	9340																	0.00	
Lease Receivable	9380																	0.00	
Deferred Outflows of Resources	9490																	0.00	
SUBTOTAL		1,467,105.90	(150,246.62)	(187,486.98)	1,804,839.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,467,105.90		
<u>Liabilities and Deferred Inflows</u>																			
Accounts Payable	9500-9599	1,408,838.93	(900,311.38)	308,923.79	2,000,226.52													1,408,838.93	
Due To Other Funds	9610	31,495.43		30,977.46	517.97													31,495.43	
Current Loans	9640																	0.00	
Unearned Revenues	9650																	0.00	
Deferred Inflows of Resources	9690																	0.00	
SUBTOTAL		1,440,334.36	(900,311.38)	339,901.25	2,000,744.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,440,334.36		
<u>Nonoperating</u>																			
Suspense Clearing	9910																	0.00	
TOTAL BALANCE SHEET ITEMS		26,771.54	750,064.56	(527,388.23)	(195,904.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,771.54		
E. NET INCREASE/DECREASE (B - C + D)				(1,189,406.10)	(1,126,409.48)	1,990,959.67	143,936.14	(698,535.00)	(336,535.00)	(146,286.86)	(703,535.00)	(686,355.00)	(411,535.00)	(533,535.00)	(615,151.83)	(50,988.00)	1,500,000.00	(2,863,376.46)	(2,890,148.00)
F. ENDING CASH (A + E)				7,167,371.69	6,040,962.21	8,031,921.88	8,175,858.02	7,477,323.02	7,140,788.02	6,994,501.16	6,290,966.16	5,604,611.16	5,193,076.16	4,659,541.16	4,044,389.33				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																		5,493,401.33	