



EdenAreaROP

2024-2025 FIRST INTERIM REPORT

26316 Hesperian Blvd. Hayward, CA 94545 • (510) 293-2906 • www.edenrop.org

Board Meeting: Thursday, December 12, 2024

JOINT POWERS AGREEMENT BETWEEN

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

ADMINISTRATORS

Blaine Torpey, Superintendent
Anthony Oum, Fiscal Services Administrator

MISSION STATEMENT

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 FIRST INTERIM REPORT

The FY 2024-2025 First Interim Report, driven by Education Code 42130, states that “The superintendent of each school district shall ... submit two reports to the governing board of the district during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31... Both reports shall be approved by the district governing board no later than 45 days after the close of the period being reported.” Furthermore, Education Code 42131(a)(1) states that “the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent two fiscal years.” Therefore, information provided in this First Interim Report accounts for changes made between the Adopted Budget (July 1st) and the closure of the accounting period of October 31, 2024, using the most current information available.

Fund 010 – General Fund: Highlights of Changes

Eden Area ROP's FY 2024-2025 projected revenues are \$17,323,876 and projected expenses are \$20,126,621, offset by \$2,802,745 in planned deficit spending for the second consecutive fiscal year, using budget surplus that have accumulated over the years. This deficit spending includes \$1,500,000 in a transfer out to Fund 400 (03/07/2024 Board – Action Item F), approval of a 4.00% agencywide COLA and a \$1,000 increase to Health & Wellness stipend (10/04/2024 Board Action Item G), and establishing a fourth Medical Careers Instructor at 1.00 FTE (10/04/2024 Board – Action Item H).

Major Changes to Revenue:

- Strong Workforce Program – Connections (Resource 6388 with Option 081) had an additional carryforward of \$139,335 from FY 2023-2024 into FY 2024-2025 due to fiscal activity after the presentation of the FY 2024-2025 Adopted Budget.
- Career Technical Education Incentive Grant (Resource 6387 with Option 082) had an additional carryforward of \$18,595 from FY 2023-2024 into FY 2024-2025 due to fiscal activity after the presentation of the FY 2024-2025 Adopted Budget.
- Workforce Innovation and Opportunity Act (Resource 5610 with Option 085) appropriated an additional \$8,626 due to additional available funds that were unused from prior fiscal years of this four year grant.
- Hayward Promise Neighborhood (Resource 5810 with Option 092) had an additional carryforward of \$19,733 from FY 2023-2024 into FY 2024-2025 due to fiscal activity after the presentation of the FY 2024-2025 Adopted Budget.
- California Air Resources Board's Zero-Emission Vehicle Technology Training Project Program grant (Resource 7811 with Option 105) appropriated \$1,402,525 (06/07/2024 Board – Action Item H).
- Alameda County Workforce Development Board's STEP grant (Resource 7811 with Option 111) had an additional carryforward of \$87,550 from FY 2023-2024 into FY

2024-2025 due to fiscal activity after the presentation of the FY 2024-2025 Adopted Budget (04/11/2024 Board – Consent Item L).

- Chabot-Las Positas Community College District's CATEMA grant (Resource 9040 with Option 123) appropriated \$32,000 (06/07/2024 Board – Consent Item L).
- California Department of Education's Middle College and Early College Grant (Resource 7339 with Option 126) appropriated \$250,000 (09/05/2024 Board – Consent Item E).

Major Changes to Expenditure:

- Increase expenditures to align with revenue adjustments as outlined above.
- Board approval of 4.00% agencywide COLA and \$1,000 increase to Health & Wellness stipend (10/04/2024 Board – Action Item G) appropriated \$258,004 of unrestricted General Fund from fund balance (BR25-00056).
- Establishment of fourth Medical Careers Instructor (Position 150) at 1.00 FTE (10/04/2024 Board – Action Item H) appropriated \$109,268 of unrestricted General Fund from fund balance (BR25-00032) per the Fund Balance Plan (03/07/2024 Board – Action Item H).
- Reverted \$60,034 of unrestricted General Fund back to fund balance due to cost being directly changed to the recently established Middle College and Early College Grant (BR25-00070 and BR25-00074).
- Reverted \$38,103 of unrestricted General Fund back to fund balance due to cost being directly charged to STEP grant (BR25-00075).
- Reverted \$97,829 of unrestricted General Fund back to fund balance due to cost being directly charged to the recently established Zero-Emission Vehicle Technology Training Project Program grant (BR25-00092 and BR25-00093).
- Redirected \$1,500,000 from Services and Other Operating Expenditures to Transfers Out (BR25-00001), and ultimately transfer said amount to Fund 400 (IFC25-00001) to address facility related needs per the Fund Balance Plan (03/07/2024 Board – Action Item F).

Changes to revenues and expenditures are summarized as follows:

From Adopted Budget to First Interim Report

	Adopted Budget	First Interim Report	Difference
Revenue	\$15,349,078	\$17,323,876	\$1,973,798
Expenditures	\$17,981,222	\$20,126,621	\$2,145,399
Difference	<\$2,632,144>	<\$2,802,745>	<\$171,601>

Fund 010 General Fund: Multi-Year Projection

The multi-year projection (MYP) shows planned deficit spending has increased by \$171,601 for FY 2024-2025, since the presentation of the FY 2024-2025 Adopted Budget, due to the Board approving the 4.00% agencywide COLA and \$1,000 increase Health & Wellness stipend (10/04/2024 Board – Action Item G) and the establishment of the fourth Medical Careers Instructor (10/04/2024 Board – Action Item H). Although planned deficit

spending has increased because of these two actions, Eden Area ROP managed to revert budget back to fund balance due to multiple grants absorbing costs that was previously assigned to unrestricted General Fund.

Built into these assumptions are step and column increase and its anticipated effect on employee benefits. Furthermore, planning COLA for revenue is built into both subsequent fiscal years, being driven by School Services of California's SSC School District and Charter School Financial Projection Dartboard – 2024-2025 Enacted State Budget as of 07/18/2024. Per the aforementioned document, it states that the projected COLA for subsequent fiscal years are as follows:

LCFF PLANNING FACTORS			
Factor	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	2.93%	3.08%	3.30%

As more knowns come into play throughout the fiscal year, MYPs are adjusted accordingly, and shall be reflected at Second Interim, and then again at Adopted Budget. Therefore, at First Interim, Eden Area ROP projects the below:

	FY 2024-2025 @ First Interim	FY 2025-2026 Projection	FY 2026-2027 Projection
Revenue	\$17,323,876	\$16,555,972	\$16,671,452
Expenditure	\$20,126,621	\$16,508,581	\$16,625,828
Net Increase/Decrease	<\$2,802,745>	\$47,391	\$45,624

Considerations Moving Forward

- Per the U.S. Bureau of Labor Statistics' Economic News Release Consumer Price Index Summary dated 11/13/2024, states that "The all items index rose 2.6 percent for the 12 months ending October, after rising 2.4 percent over the 12 months ending September." Although inflation is starting to ease, agencies must still deal with higher prices and budget accordingly for FY 2024-2025 and subsequent fiscal years.
- 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.
- Continue to evaluate impact of H&W increases and the burden of such costs being passed on to employees.
- Future FYs 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 Enacted State Budget as of 07/18/2024:

- For STRS, FY 2024-2025 rate is 19.10%, and is anticipated to hold steady at said rate through FY 2027-2028.
- For PERS, FY 2024-2025 rate is 27.05%, and is anticipated to slightly increase to 29.20% by FY 2027-2028.

Fund 110 – Adult Education Fund: Highlights of Changes

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

Major Changes to Revenue:

- Healthcare Career Advancement Program (Resource 9104) appropriated \$45,000 (10/07/2024 Board – Action Item J).
- Medical Careers revenue (Resource 0390 with Option 013) appropriated an additional \$12,363.
- Dental tuition revenue (Resource 0390 with Option 014) appropriated an additional \$12,150.
- South Hayward Promise Neighborhood Program and City of Hayward's Learn To Earn: Workforce and Education Assistance Grant Tranche 2 (Resource 5810 with Option 121) appropriated \$23,750 (06/07/2024 Board – Consent Item K).

Major Changes to Expenditure:

- Increase expenditures to align with revenue adjustments as outlined above.
- Reclassification of Director of Adult Programs (Position 98) to Director of Adult Programs and Apprenticeships (Position 98) (10/04/2024 Board – Action Item C).
- Reclassification of Program Specialist (Position 89) to Enrollment and Registration Coordinator (Position 154) (10/04/2024 Board – Action Item B).
- Reclassification of Administrative Support Specialist (Position 95) to Program and Internship Coordinator (Position 155) (10/04/2024 Board – Action Item B).

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

From Adopted Budget to First Interim Report

	Adopted Budget	First Interim Report	Difference
Revenue	\$1,629,494	\$1,722,757	\$93,263
Expenditures	\$1,569,343	\$1,667,310	\$97,967
Difference	\$60,151	\$55,447	<\$4,704>

Considerations Moving Forward

- Continue to monitor enrollment to align course offerings with student interest.

- Continue to identify opportunities to leverage funding sources to support adult students.
- Identify opportunities to expand adult program offerings based on labor market needs.

Fund 400 – Capital Outlay Fund: Highlights of Changes

Per the California School Accounting Manual (CSAM), it states that "... Fund 40 authorized by the governing board must be expended for capital outlay purposes... [such as] costs of maintenance of the LEA's property, and future maintenance and renovation of schools sites." For FY 2024-2025, \$1,500,000 was transferred in from unrestricted General Fund to address facility related needs per the Fund Balance Plan (03/07/2024 Board – Action Item F).

Exclusive of said transfer in, the beginning fund balance for FY 2024-2025 is \$2,309,320. As of the closure of the accounting period of 10/31/2024, \$1,500,000 has been budgeted, with \$67,244 of expenses reported, and \$90,949 encumbered. These projects include:

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

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

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	General Fund/County School Service Fund	G	G	G	GS
08I	Student Activity Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
61I	Cafeteria Enterprise Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	578,126.00	578,126.00	0.00	606,485.00	28,359.00	4.9%
3) Other State Revenue		8300-8599	3,794,377.00	3,794,377.00	2,751,848.03	5,554,025.00	1,759,648.00	46.4%
4) Other Local Revenue		8600-8799	10,901,575.00	10,901,575.00	2,631,837.99	11,088,366.00	186,791.00	1.7%
5) TOTAL, REVENUES			15,274,078.00	15,274,078.00	5,383,686.02	17,248,876.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,492,639.00	3,492,639.00	945,499.44	3,791,467.00	(298,828.00)	-8.6%
2) Classified Salaries		2000-2999	1,473,662.00	1,473,662.00	517,229.02	1,859,417.00	(385,755.00)	-26.2%
3) Employee Benefits		3000-3999	2,339,147.00	2,339,147.00	604,174.60	2,653,991.00	(314,844.00)	-13.5%
4) Books and Supplies		4000-4999	496,377.00	496,377.00	157,479.39	854,172.00	(357,795.00)	-72.1%
5) Services and Other Operating Expenditures		5000-5999	10,179,397.00	8,679,397.00	2,522,154.49	9,164,630.00	(485,233.00)	-5.6%
6) Capital Outlay		6000-6999	0.00	0.00	12,943.04	302,944.00	(302,944.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,981,222.00	16,481,222.00	4,759,479.98	18,626,621.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,707,144.00)	(1,207,144.00)	624,206.04	(1,377,745.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,000.00	(1,425,000.00)	(1,500,000.00)	(1,425,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,632,144.00)	(2,632,144.00)	(875,793.96)	(2,802,745.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,485,460.00	5,130,792.00		8,406,460.00	3,275,668.00	63.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,485,460.00	5,130,792.00		8,406,460.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,485,460.00	5,130,792.00		8,406,460.00		
2) Ending Balance, June 30 (E + F1e)			1,853,316.00	2,498,648.00		5,603,715.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	104,503.00	104,503.00		96,883.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	2,394,145.00	2,394,145.00		2,085,306.00		
Cash Flow for Program Operations	0000	9780		587,955.00				
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		300,000.00				
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				
Cash Flow for Program Opertions	0000	9780	437,955.00					
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					
Cash Flow for Program Operations	0000	9780				279,116.00		
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				300,000.00		
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	0.00	0.00		3,421,526.00		
Unassigned/Unappropriated Amount		9790	(645,332.00)	0.00		0.00		
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	578,126.00	578,126.00	0.00	606,485.00	28,359.00	4.9%
TOTAL, FEDERAL REVENUE			578,126.00	578,126.00	0.00	606,485.00	28,359.00	4.9%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,753,162.00	2,753,162.00	2,703,737.00	2,771,757.00	18,595.00	0.7%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,041,215.00	1,041,215.00	48,111.03	2,782,268.00	1,741,053.00	167.2%
TOTAL, OTHER STATE REVENUE			3,794,377.00	3,794,377.00	2,751,848.03	5,554,025.00	1,759,648.00	46.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	13,068.97	210,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,150,338.00	1,150,338.00	708,214.20	1,337,129.00	186,791.00	16.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	9,541,237.00	9,541,237.00	1,910,554.82	9,541,237.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,901,575.00	10,901,575.00	2,631,837.99	11,088,366.00	186,791.00	1.7%
TOTAL, REVENUES			15,274,078.00	15,274,078.00	5,383,686.02	17,248,876.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,460,515.00	2,460,515.00	623,113.58	2,783,704.00	(323,189.00)	-13.1%
Certificated Pupil Support Salaries		1200	272,281.00	272,281.00	55,223.18	187,520.00	84,761.00	31.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Supervisors' and Administrators' Salaries		1300	759,843.00	759,843.00	267,162.68	820,243.00	(60,400.00)	-7.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,492,639.00	3,492,639.00	945,499.44	3,791,467.00	(298,828.00)	-8.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	102,890.00	102,890.00	21,477.22	105,153.00	(2,263.00)	-2.2%
Classified Support Salaries		2200	421,897.00	421,897.00	165,063.80	633,720.00	(211,823.00)	-50.2%
Classified Supervisors' and Administrators' Salaries		2300	311,371.00	311,371.00	107,896.44	323,805.00	(12,434.00)	-4.0%
Clerical, Technical and Office Salaries		2400	637,504.00	637,504.00	222,791.56	796,739.00	(159,235.00)	-25.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,473,662.00	1,473,662.00	517,229.02	1,859,417.00	(385,755.00)	-26.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	932,105.00	932,105.00	166,228.64	1,006,368.00	(74,263.00)	-8.0%
PERS		3201-3202	460,519.00	460,519.00	151,872.05	554,344.00	(93,825.00)	-20.4%
OASDI/Medicare/Alternative		3301-3302	192,757.00	192,757.00	61,061.02	224,311.00	(31,554.00)	-16.4%
Health and Welfare Benefits		3401-3402	568,483.00	568,483.00	174,205.33	673,094.00	(104,611.00)	-18.4%
Unemployment Insurance		3501-3502	33,161.00	33,161.00	7,005.30	27,445.00	5,716.00	17.2%
Workers' Compensation		3601-3602	123,084.00	123,084.00	37,306.55	144,823.00	(21,739.00)	-17.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	29,038.00	29,038.00	6,495.71	23,606.00	5,432.00	18.7%
TOTAL, EMPLOYEE BENEFITS			2,339,147.00	2,339,147.00	604,174.60	2,653,991.00	(314,844.00)	-13.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	55,700.00	55,700.00	10,169.01	87,609.00	(31,909.00)	-57.3%
Books and Other Reference Materials		4200	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Materials and Supplies		4300	368,096.00	368,096.00	112,781.83	399,641.00	(31,545.00)	-8.6%
Noncapitalized Equipment		4400	69,581.00	69,581.00	34,528.55	363,922.00	(294,341.00)	-423.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			496,377.00	496,377.00	157,479.39	854,172.00	(357,795.00)	-72.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,568,456.00	1,568,456.00	124,224.00	1,445,456.00	123,000.00	7.8%
Travel and Conferences		5200	96,760.00	96,760.00	15,430.18	106,863.00	(10,103.00)	-10.4%
Dues and Memberships		5300	66,785.00	66,785.00	19,133.56	77,303.00	(10,518.00)	-15.7%
Insurance		5400-5450	48,503.00	64,866.00	64,866.00	64,866.00	0.00	0.0%
Operations and Housekeeping Services		5500	194,650.00	194,650.00	76,692.38	211,777.00	(17,127.00)	-8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,395.00	69,032.00	5,918.29	33,839.00	35,193.00	51.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	8,016,744.00	6,516,744.00	2,192,594.78	7,133,804.00	(617,060.00)	-9.5%
Communications		5900	102,104.00	102,104.00	23,295.30	90,722.00	11,382.00	11.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,179,397.00	8,679,397.00	2,522,154.49	9,164,630.00	(485,233.00)	-5.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	12,943.04	302,944.00	(302,944.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	12,943.04	302,944.00	(302,944.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,981,222.00	16,481,222.00	4,759,479.98	18,626,621.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			75,000.00	(1,425,000.00)	(1,500,000.00)	(1,425,000.00)		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	96,883.00
Total, Restricted Balance		96,883.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	23,750.00	23,750.00	New
3) Other State Revenue		8300-8599	635,783.00	635,783.00	101,725.00	635,783.00	0.00	0.0%
4) Other Local Revenue		8600-8799	993,711.00	993,711.00	336,818.89	1,063,224.00	69,513.00	7.0%
5) TOTAL, REVENUES			1,629,494.00	1,629,494.00	438,543.89	1,722,757.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	490,634.00	490,634.00	191,032.49	490,634.00	0.00	0.0%
2) Classified Salaries		2000-2999	142,252.00	142,252.00	49,988.24	142,252.00	0.00	0.0%
3) Employee Benefits		3000-3999	230,258.00	230,258.00	85,482.82	230,258.00	0.00	0.0%
4) Books and Supplies		4000-4999	109,267.00	109,267.00	42,354.79	160,596.00	(51,329.00)	-47.0%
5) Services and Other Operating Expenditures		5000-5999	596,932.00	596,932.00	70,525.70	635,920.00	(38,988.00)	-6.5%
6) Capital Outlay		6000-6999	0.00	0.00	7,640.64	7,650.00	(7,650.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,569,343.00	1,569,343.00	447,024.68	1,667,310.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,151.00	60,151.00	(8,480.79)	55,447.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,151.00	60,151.00	(8,480.79)	55,447.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	808,609.00	808,609.00		382,129.00	(426,480.00)	-52.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			808,609.00	808,609.00		382,129.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			808,609.00	808,609.00		382,129.00		
2) Ending Balance, June 30 (E + F1e)			868,760.00	868,760.00		437,576.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	614,395.00	614,395.00		437,576.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	254,365.00	254,365.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	23,750.00	23,750.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	23,750.00	23,750.00	New
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	635,783.00	635,783.00	101,725.00	635,783.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			635,783.00	635,783.00	101,725.00	635,783.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(1,926.68)	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	977,200.00	977,200.00	303,020.92	989,563.00	12,363.00	1.3%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	6,511.00	6,511.00	23,574.65	51,511.00	45,000.00	691.1%
Tuition		8710	0.00	0.00	12,150.00	12,150.00	12,150.00	New
TOTAL, OTHER LOCAL REVENUE			993,711.00	993,711.00	336,818.89	1,063,224.00	69,513.00	7.0%
TOTAL, REVENUES			1,629,494.00	1,629,494.00	438,543.89	1,722,757.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	357,404.00	357,404.00	133,057.88	357,404.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	133,230.00	133,230.00	57,974.61	133,230.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			490,634.00	490,634.00	191,032.49	490,634.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	13,000.00	13,000.00	5,261.63	13,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,538.00	16,538.00	5,663.56	16,538.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	112,714.00	112,714.00	39,063.05	112,714.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,252.00	142,252.00	49,988.24	142,252.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	89,075.00	89,075.00	33,832.31	89,075.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	34,962.00	34,962.00	12,098.55	34,962.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,393.00	20,393.00	7,771.41	20,393.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	62,218.00	62,218.00	23,234.17	62,218.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,373.00	4,373.00	1,227.52	4,373.00	0.00	0.0%
Workers' Compensation		3601-3602	15,304.00	15,304.00	5,987.57	15,304.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,933.00	3,933.00	1,331.29	3,933.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			230,258.00	230,258.00	85,482.82	230,258.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	50,000.00	22,646.63	50,230.00	(230.00)	-0.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	59,267.00	59,267.00	19,708.16	110,366.00	(51,099.00)	-86.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			109,267.00	109,267.00	42,354.79	160,596.00	(51,329.00)	-47.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,525.00	1,525.00	65.00	1,525.00	0.00	0.0%
Dues and Memberships		5300	1,530.00	1,530.00	0.00	1,530.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,200.00	8,200.00	1,870.30	9,150.00	(950.00)	-11.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	25,000.00	8,550.00	25,200.00	(200.00)	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	558,609.00	558,609.00	59,383.68	596,447.00	(37,838.00)	-6.8%
Communications		5900	2,068.00	2,068.00	656.72	2,068.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			596,932.00	596,932.00	70,525.70	635,920.00	(38,988.00)	-6.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	7,640.64	7,650.00	(7,650.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	7,640.64	7,650.00	(7,650.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,569,343.00	1,569,343.00	447,024.68	1,667,310.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	437,576.00
Total, Restricted Balance		437,576.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,200.00	4,200.00	(134.84)	4,200.00	0.00	0.0%
5) TOTAL, REVENUES			4,200.00	4,200.00	(134.84)	4,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,200.00	4,200.00	(134.84)	4,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,200.00	4,200.00	(134.84)	4,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	218,294.00	218,294.00		220,172.00	1,878.00	0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,294.00	218,294.00		220,172.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,294.00	218,294.00		220,172.00		
2) Ending Balance, June 30 (E + F1e)			222,494.00	222,494.00		224,372.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	222,494.00	222,494.00		224,372.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	4,200.00	4,200.00	(134.84)	4,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,200.00	4,200.00	(134.84)	4,200.00	0.00	0.0%
TOTAL, REVENUES			4,200.00	4,200.00	(134.84)	4,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,000.00	73,000.00	(1,143.88)	73,000.00	0.00	0.0%
5) TOTAL, REVENUES			73,000.00	73,000.00	(1,143.88)	73,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	350,000.00	1,500,000.00	67,244.31	1,500,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			350,000.00	1,500,000.00	67,244.31	1,500,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(277,000.00)	(1,427,000.00)	(68,388.19)	(1,427,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(75,000.00)	1,425,000.00	1,500,000.00	1,425,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(352,000.00)	(2,000.00)	1,431,611.81	(2,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,785,448.00	2,785,448.00		2,741,425.00	(44,023.00)	-1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,785,448.00	2,785,448.00		2,741,425.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,785,448.00	2,785,448.00		2,741,425.00		
2) Ending Balance, June 30 (E + F1e)			2,433,448.00	2,783,448.00		2,739,425.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	2,433,448.00	2,783,448.00		2,739,425.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	73,000.00	73,000.00	(1,143.88)	73,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,000.00	73,000.00	(1,143.88)	73,000.00	0.00	0.0%
TOTAL, REVENUES			73,000.00	73,000.00	(1,143.88)	73,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,413.00	95,413.00	0.00	95,413.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	254,587.00	1,404,587.00	67,244.31	1,404,587.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			350,000.00	1,500,000.00	67,244.31	1,500,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			350,000.00	1,500,000.00	67,244.31	1,500,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(75,000.00)	1,425,000.00	1,500,000.00	1,425,000.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,000.00	99,000.00	48,734.82	99,000.00	0.00	0.0%
5) TOTAL, REVENUES			99,000.00	99,000.00	48,734.82	99,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,000.00	2,000.00	192.28	2,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,000.00	2,000.00	192.28	2,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			97,000.00	97,000.00	48,542.54	97,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			97,000.00	97,000.00	48,542.54	97,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	777,584.00	777,584.00		881,199.00	103,615.00	13.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			777,584.00	777,584.00		881,199.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			777,584.00	777,584.00		881,199.00		
2) Ending Net Position, June 30 (E + F1e)			874,584.00	874,584.00		978,199.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	874,584.00	874,584.00		978,199.00		
OTHER LOCAL REVENUE								
Interest		8660	99,000.00	99,000.00	48,734.82	99,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,000.00	99,000.00	48,734.82	99,000.00	0.00	0.0%
TOTAL, REVENUES			99,000.00	99,000.00	48,734.82	99,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,000.00	192.28	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,000.00	2,000.00	192.28	2,000.00	0.00	0.0%
TOTAL, EXPENSES			2,000.00	2,000.00	192.28	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Net Position		0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			11,773,349.47	10,884,437.01	10,555,843.35	16,769,942.93	15,879,690.76	16,711,154.68	16,466,654.68	15,975,017.17
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	75,000.00	75,000.00	75,000.00	75,000.00
Other State Revenue	8300-8599		0.00	0.00	2,703,736.00	48,112.03	0.00	0.00	550,000.00	492,164.97
Other Local Revenue	8600-8799		5.99	15,544.55	1,078,338.05	1,537,949.30	1,200,000.00	1,200,000.00	980,000.11	980,000.00
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			5.99	15,544.55	3,782,074.05	1,586,061.33	1,275,000.00	1,275,000.00	1,680,000.11	1,547,164.97
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		78,415.72	181,877.79	324,896.69	360,309.24	355,000.00	0.00	715,967.56	355,000.00
Classified Salaries	2000-2999		109,065.69	125,900.25	127,953.25	154,309.83	190,687.00	164,500.00	164,500.98	164,500.00
Employee Benefits	3000-3999		74,016.32	136,499.37	181,367.85	212,291.06	316,816.40	240,000.00	343,000.00	230,000.00
Books and Supplies	4000-4999		6,779.38	20,940.76	47,238.85	82,520.40	85,000.00	50,000.00	60,692.61	90,000.00
Services	5000-5999		171,199.54	406,327.63	332,339.63	1,612,287.69	815,000.00	815,000.00	847,475.51	815,000.00
Capital Outlay	6000-6999		0.00	0.00	0.00	12,943.04	0.00	250,000.00	40,000.96	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,939,476.65	871,545.80	1,013,796.27	2,434,661.26	1,762,503.40	1,519,500.00	2,171,637.62	1,654,500.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(101,406.88)	67,846.82	(26,335.12)	(9,088.82)	(3,026.45)	72,010.45	0.00		
Accounts Receivable	9200-9299	(1,365,699.02)	82,400.00	213,841.46	139,978.07	53,691.86	875,787.63	0.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,467,105.90)	150,246.82	187,506.34	130,889.25	50,665.41	947,798.08	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,408,838.93	(900,311.38)	(308,923.79)	79,247.83	92,317.65	(371,169.24)	0.00		
Due To Other Funds	9610	31,495.43		(30,977.46)	(517.97)		0.00	0.00		
Current Loans	9640									
Unearned Revenues	9650	3,393,662.41			(3,393,662.41)		0.00	0.00		
Deferred Inflows of Resources	9690									
SUBTOTAL		4,833,996.77	(900,311.38)	(339,901.25)	(3,314,932.55)	92,317.65	(371,169.24)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(6,301,102.67)	1,050,558.20	527,407.59	3,445,821.80	(41,652.24)	1,318,967.32	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(888,912.46)	(328,593.66)	6,214,099.58	(890,252.17)	831,463.92	(244,500.00)	(491,637.51)	(107,335.03)
F. ENDING CASH (A + E)			10,884,437.01	10,555,843.35	16,769,942.93	15,879,690.76	16,711,154.68	16,466,654.68	15,975,017.17	15,867,682.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		15,867,682.14	15,668,182.14	15,408,682.14	15,149,182.14				
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	75,000.00	75,000.00	75,000.00	81,485.00	0.00	0.00	606,485.00	606,485.00
Other State Revenue	8300-8599	400,000.00	400,000.00	400,000.00	400,000.00	160,012.00	0.00	5,554,025.00	5,554,025.00
Other Local Revenue	8600-8799	980,000.00	980,000.00	980,000.00	980,000.00	176,528.00	0.00	11,088,366.00	11,088,366.00
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		1,455,000.00	1,455,000.00	1,455,000.00	1,461,485.00	336,540.00	0.00	17,323,876.00	17,323,876.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	355,000.00	355,000.00	355,000.00	355,000.00	0.00	0.00	3,791,467.00	3,791,467.00
Classified Salaries	2000-2999	164,500.00	164,500.00	164,500.00	164,500.00	0.00	0.00	1,859,417.00	1,859,417.00
Employee Benefits	3000-3999	230,000.00	230,000.00	230,000.00	230,000.00	0.00	0.00	2,653,991.00	2,653,991.00
Books and Supplies	4000-4999	90,000.00	90,000.00	90,000.00	115,000.00	26,000.00	0.00	854,172.00	854,172.00
Services	5000-5999	815,000.00	875,000.00	875,000.00	600,000.00	185,000.00	0.00	9,164,630.00	9,164,630.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	302,944.00	302,944.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,654,500.00	1,714,500.00	1,714,500.00	1,464,500.00	211,000.00	0.00	20,126,621.00	20,126,621.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							101,406.88	
Accounts Receivable	9200-9299							1,365,699.02	
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	1,467,105.90	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							(1,408,838.93)	
Due To Other Funds	9610							(31,495.43)	
Current Loans	9640							0.00	
Unearned Revenues	9650							(3,393,662.41)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(4,833,996.77)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	6,301,102.67	
E. NET INCREASE/DECREASE (B - C + D)		(199,500.00)	(259,500.00)	(259,500.00)	(3,015.00)	125,540.00	0.00	3,498,357.67	(2,802,745.00)
F. ENDING CASH (A + E)		15,668,182.14	15,408,682.14	15,149,182.14	15,146,167.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,271,707.14	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			15,146,167.14	16,071,617.14	16,170,915.14	15,792,415.14	16,730,927.14	16,239,427.14	16,161,427.14	16,556,634.14
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	85,000.00
Other State Revenue	8300-8599		780,000.00	447,488.00	0.00	1,270,000.00	0.00	0.00	770,000.00	0.00
Other Local Revenue	8600-8799		923,500.00	923,500.00	923,500.00	923,500.00	923,500.00	923,500.00	923,500.00	923,500.00
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			1,703,500.00	1,460,988.00	1,013,500.00	2,253,500.00	983,500.00	983,500.00	1,803,500.00	1,008,500.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		81,000.00	186,500.00	358,500.00	358,500.00	358,500.00	0.00	656,645.00	358,500.00
Classified Salaries	2000-2999		111,500.00	130,650.00	149,500.00	149,500.00	149,500.00	149,500.00	149,500.00	149,500.00
Employee Benefits	3000-3999		85,550.00	198,000.00	242,000.00	242,000.00	242,000.00	192,000.00	242,000.00	242,000.00
Books and Supplies	4000-4999		40,000.00	65,000.00	58,000.00	30,000.00	30,000.00	25,000.00	45,000.00	63,500.00
Services	5000-5999		310,000.00	695,000.00	695,000.00	695,000.00	695,000.00	695,000.00	315,148.00	695,000.00
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			628,050.00	1,275,150.00	1,503,000.00	1,475,000.00	1,475,000.00	1,061,500.00	1,408,293.00	1,508,500.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	336,540.00	(150,000.00)	(186,540.00)		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		336,540.00	(150,000.00)	(186,540.00)	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		125,540.00	(150,000.00)	(86,540.00)	111,000.00	160,012.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			925,450.00	99,298.00	(378,500.00)	938,512.00	(491,500.00)	(78,000.00)	395,207.00	(500,000.00)
F. ENDING CASH (A + E)			16,071,617.14	16,170,915.14	15,792,415.14	16,730,927.14	16,239,427.14	16,161,427.14	16,556,634.14	16,056,634.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		16,056,634.14	15,490,134.14	15,401,634.14	15,365,134.14				
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	36,485.00	0.00	0.00	606,485.00	606,485.00
Other State Revenue	8300-8599	0.00	470,000.00	470,000.00	494,650.00	160,012.00	0.00	4,862,150.00	4,862,150.00
Other Local Revenue	8600-8799	923,500.00	923,500.00	923,500.00	903,837.00	0.00	0.00	11,062,337.00	11,062,337.00
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		923,500.00	1,393,500.00	1,433,500.00	1,434,972.00	160,012.00	0.00	16,555,972.00	16,555,972.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	358,500.00	358,500.00	358,500.00	358,500.00	0.00	0.00	3,792,145.00	3,792,145.00
Classified Salaries	2000-2999	149,500.00	149,500.00	149,500.00	149,500.00	0.00	0.00	1,737,150.00	1,737,150.00
Employee Benefits	3000-3999	242,000.00	242,000.00	242,000.00	242,000.00	0.00	0.00	2,653,550.00	2,653,500.00
Books and Supplies	4000-4999	45,000.00	37,000.00	25,000.00	37,138.00	50,000.00	0.00	550,638.00	550,638.00
Services	5000-5999	695,000.00	695,000.00	695,000.00	695,000.00	200,000.00	0.00	7,775,148.00	7,775,148.00
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		1,490,000.00	1,482,000.00	1,470,000.00	1,482,138.00	250,000.00	0.00	16,508,631.00	16,508,581.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							(176,528.00)	
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	(176,528.00)	
<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	34,472.00	
E. NET INCREASE/DECREASE (B - C + D)		(566,500.00)	(88,500.00)	(36,500.00)	(47,166.00)	(89,988.00)	0.00	81,813.00	47,391.00
F. ENDING CASH (A + E)		15,490,134.14	15,401,634.14	15,365,134.14	15,317,968.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,227,980.14	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129, 41023, and 42130)

Signed: _____
JPA Administrator or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2024

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Anthony Oum

Telephone: 510/293-2906

Title: Fiscal Services Administrator

E-mail: aoum@edenrop.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	

First Interim
JPA CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2024-25

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	606,485.00	0.00%	606,485.00	0.00%	606,485.00
3. Other State Revenues	8300-8599	5,554,025.00	(12.46%)	4,862,150.00	1.09%	4,915,150.00
4. Other Local Revenues	8600-8799	11,088,366.00	(.23%)	11,062,337.00	.79%	11,149,817.00
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)		17,323,876.00	(4.43%)	16,555,972.00	.70%	16,671,452.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,791,467.00		3,792,145.00
b. Step & Column Adjustment				32,957.00		32,093.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(32,279.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,791,467.00	.02%	3,792,145.00	.85%	3,824,238.00
2. Classified Salaries						
a. Base Salaries				1,859,417.00		1,737,150.00
b. Step & Column Adjustment				16,630.00		17,875.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(138,897.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,859,417.00	(6.58%)	1,737,150.00	1.03%	1,755,025.00
3. Employee Benefits	3000-3999	2,653,991.00	(.02%)	2,653,500.00	.57%	2,668,600.00
4. Books and Supplies	4000-4999	854,172.00	(35.54%)	550,638.00	0.00%	550,638.00
5. Services and Other Operating Expenditures	5000-5999	9,164,630.00	(15.16%)	7,775,148.00	.67%	7,827,327.00
6. Capital Outlay	6000-6999	302,944.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		20,126,621.00	(17.98%)	16,508,581.00	.71%	16,625,828.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,802,745.00)		47,391.00		45,624.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,406,460.00		5,603,715.00		5,651,106.00
2. Ending Fund Balance (Sum lines C and D1)		5,603,715.00		5,651,106.00		5,696,730.00
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	96,883.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,085,306.00		2,844,647.00		2,870,339.00

Description	Object Codes	Projected Year Totals (Form 01I) (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	3,421,526.00		2,806,459.00		2,826,391.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,603,715.00		5,651,106.00		5,696,730.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,421,526.00		2,806,459.00		2,826,391.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,421,526.00		2,806,459.00		2,826,391.00
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)						
2. Total Expenditures and Other Financing Uses (Line B11)		20,126,621.00		16,508,581.00		16,625,828.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		20,126,621.00		16,508,581.00		16,625,828.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		1,006,331.05		825,429.05		831,291.40
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
8. Reserve Standard (Greater of Line F6 or F7)		1,006,331.05		825,429.05		831,291.40
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 in FY 2025-2026 Projection is due to end of grant funds. Adjustment in B2d in FY 2025-2026 Projection is due to end of grant funds and 11/07/2024 Board - Action Item C. There were no adjustments made in B10.						

First Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					75,000.00	1,500,000.00		
Fund Reconciliation								
08I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	75,000.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	1,575,000.00	1,575,000.00		

Provide methodology and assumptions used to estimate revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the interim certification.

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

CRITERIA AND STANDARDS

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

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	6,467,458.09	14,017,959.20	46.1%
Second Prior Year (2022-23)	7,358,640.59	17,423,088.16	42.2%
First Prior Year (2023-24)	7,143,049.41	16,674,337.57	42.8%
	Historical Average Ratio:		43.7%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5%	5%	5%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	38.7% to 48.7%	38.7% to 48.7%	38.7% to 48.7%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	8,304,875.00	18,626,621.00	44.6%	Met
1st Subsequent Year (2025-26)	8,182,795.00	16,508,581.00	49.6%	Not Met
2nd Subsequent Year (2026-27)	8,247,863.00	16,625,828.00	49.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected ratio of salary and benefit costs to total expenditure has changed in 1st Subsequent Year (2025-26) and 2nd Subsequent Year (2026-27) is because of one time set up cost in FY 2024-2025 of new ZEV program due to CARB Grant (Resource 7811 with Option 105).

6. CRITERION: Other Revenues and Expenditures

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

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

6A. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim		Change Is Outside Explanation Range
	Budget	Projected Year Totals		
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	578,126.00	606,485.00	4.9%	No
1st Subsequent Year (2025-26)	578,126.00	606,485.00	4.9%	No
2nd Subsequent Year (2026-27)	578,126.00	606,485.00	4.9%	No

Explanation
(required if Yes)

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

Current Year (2024-25)	3,794,377.00	5,554,025.00	46.4%	Yes
1st Subsequent Year (2025-26)	4,152,500.00	4,862,150.00	17.1%	Yes
2nd Subsequent Year (2026-27)	4,205,500.00	4,915,150.00	16.9%	Yes

Explanation
(required if Yes)

Increase in Other State Revenue for Current Year (2024-25), 1st Subsequent Year (2025-26) and 2nd Subsequent Year (2026-27) since Budget Adoption is due to new grants were board approved after the adoption of the FY 2024-2025 Adopted Budget (06/07/2024 Board - Action Item A).

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

Current Year (2024-25)	10,901,575.00	11,088,366.00	1.7%	No
1st Subsequent Year (2025-26)	10,875,546.00	11,062,337.00	1.7%	No
2nd Subsequent Year (2026-27)	10,963,026.00	11,149,817.00	1.7%	No

Explanation
(required if Yes)

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

Current Year (2024-25)	496,377.00	854,172.00	72.1%	Yes
1st Subsequent Year (2025-26)	496,377.00	550,638.00	10.9%	Yes
2nd Subsequent Year (2026-27)	496,377.00	550,638.00	10.9%	Yes

Explanation
(required if Yes)

Increase in Books and Supplies for Current Year (2024-25), 1st Subsequent Year (2025-26) and 2nd Subsequent Year (2026-27) since Budget Adoption is due to new grants were board approved after the adoption of the FY 2024-2025 Adopted Budget (06/07/2024 Board - Action Item A).

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

Current Year (2024-25)	10,179,397.00	9,164,630.00	-10.0%	Yes
1st Subsequent Year (2025-26)	7,822,895.00	7,775,148.00	-.6%	No
2nd Subsequent Year (2026-27)	7,875,074.00	7,827,327.00	-.6%	No

Explanation
(required if Yes)

Decrease in Services and Other Operating Expenditures for Current Year (2024-25) is due to shift of budget appropriation in Other Financing Uses - Transfer Out (Fund 01, Objects 7600-7629) due to Capital Outlay commitment (03/07/2024 Board - Action Item F).

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

DATA ENTRY: All data are extracted or calculated.

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

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

Current Year (2024-25)	15,274,078.00	17,248,876.00	12.9%	Not Met
1st Subsequent Year (2025-26)	15,606,172.00	16,530,972.00	5.9%	Not Met
2nd Subsequent Year (2026-27)	15,746,652.00	16,671,452.00	5.9%	Not Met

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

Current Year (2024-25)	10,675,774.00	10,018,802.00	-6.2%	Not Met
1st Subsequent Year (2025-26)	8,319,272.00	8,325,786.00	.1%	Met
2nd Subsequent Year (2026-27)	8,371,451.00	8,377,965.00	.1%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

Increase in Other State Revenue for Current Year (2024-25), 1st Subsequent Year (2025-26) and 2nd Subsequent Year (2026-27) since Budget Adoption is due to new grants were board approved after the adoption of the FY 2024-2025 Adopted Budget (06/07/2024 Board - Action Item A).

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

Explanation:

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

Explanation:

Services and Other Exps

Increase in Books and Supplies for Current Year (2024-25), 1st Subsequent Year (2025-26) and 2nd Subsequent Year (2026-27) since Budget Adoption is due to new grants were board approved after the adoption of the FY 2024-2025 Adopted Budget (06/07/2024 Board - Action Item A).

Decrease in Services and Other Operating Expenditures for Current Year (2024-25) is due to shift of budget appropriation in Other Financing Uses - Transfer Out (Fund 01, Objects 7600-7629) due to Capital Outlay commitment (03/07/2024 Board - Action Item F).

(linked from 6A
if NOT met)

7. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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. ²A JPA that is the Administrative Unit of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	17.0%	17.0%	17.0%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.7%	5.7%	5.7%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Fund Balance (Form 01I, Section E)	Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(2,802,745.00)	20,126,621.00	13.9%	Not Met
1st Subsequent Year (2025-26)	47,391.00	16,508,581.00	N/A	Met
2nd Subsequent Year (2026-27)	45,624.00	16,625,828.00	N/A	Met

8C. Comparison of JPA Deficit Spending to the Standard

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

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

Deficit spending has increased the standard percentage level for Current Year (2024-25) because Eden Area ROP is engaging in a second year of planned deficit spending (first year of planned deficit spending was FY 2023-2024). For 1st Subsequent Year (2025-26) and 2nd Subsequent Year (2026-27), Eden Area ROP will be back in surplus spending as shown with 'Met' statuses for both subsequent Years.

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining if the JPA's General Fund Ending Balance is Positive

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	5,603,715.00	Met
1st Subsequent Year (2025-26)	5,651,106.00	Met
2nd Subsequent Year (2026-27)	5,696,730.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	15,146,167.14	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A JPA that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

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

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	20,126,621.00	16,508,581.00	16,625,828.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	20,126,621.00	16,508,581.00	16,625,828.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,006,331.05	825,429.05	831,291.40
6. Reserve Standard - by Amount (\$87,000 for JPAs with less than 1,001 ADA, else 0)	87,000.00	87,000.00	87,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	1,006,331.05	825,429.05	831,291.40

10C. Calculating the JPA's Available Reserve Amount

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
Reserve Amounts		(2024-25)	(2025-26)	(2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,421,526.00	2,806,459.00	2,826,391.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	JPA's Available Reserve Amount (Lines C1 thru C7)	3,421,526.00	2,806,459.00	2,826,391.00
9.	JPA's Available 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):		1,006,331.05	825,429.05	831,291.40
Status:		Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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 have occurred since budget adoption that may impact the budget?

Yes

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

Litigation and unknown at this time.

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

- 1a. Does your JPA have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

JPA's Contributions and Transfers Standard:

-5.0% to 5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund	This item is not applicable for JPAs.				
1b. Transfers In, General Fund *					
Current Year (2024-25)	75,000.00	75,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	25,000.00	25,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	1,500,000.00	New	1,500,000.00	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increase in Transfers Out for Current Year (2024-25) is due to shift of budget appropriation From Services and Other Operating Expenditures due to Capital Outlay commitment (03/07/2024 Board - Action Item F).

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

1. a. Does your JPA have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
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)		68,279

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)		73,600
Pitney Bowes	5.0	General Fund (010)		8,314
TOTAL:				8,937,004

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	94,402	95,413	98,208	101,233
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	8,851,623	8,835,896
Has total annual payment increased over prior year (2023-24)	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.
- As for Long-Term Commitments - Leases, Eden Area ROP anticipates this to be funded by way of Fund 400 - Capital Outlay Fund effective FY 2024-2025 and two subsequent FYs. All Other Long-Term Commitments shall continue to be funded by way of Fund 010 - General Fund.

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

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

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

No

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

S7. **Unfunded Liabilities**

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

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

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

1

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

No

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

n/a

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

n/a

2

OPEB Liabilities

Budget Adoption
(Form 01CS, Item S7A)

First Interim

a. Total OPEB liability

1,150,696.00

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

814,932.00

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

0.00

335,764.00

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

Actuarial

Actuarial

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

Nov 18, 2024

3

OPEB Contributions

Budget Adoption
(Form 01CS, Item S7A)

First Interim

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

Current Year (2024-25)

0.00

1st Subsequent Year (2025-26)

0.00

2nd Subsequent Year (2026-27)

0.00

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

Current Year (2024-25)

0.00

0.00

1st Subsequent Year (2025-26)

0.00

2nd Subsequent Year (2026-27)

0.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

4.

Comments:

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

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

1

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

No

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

n/a

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

n/a

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

3	Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)		First Interim
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2024-25)			
	1st Subsequent Year (2025-26)			
	2nd Subsequent Year (2026-27)			
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2024-25)			
	1st Subsequent Year (2025-26)			
	2nd Subsequent Year (2026-27)			

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	29.0	30.0	29.0	29.0

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

Yes

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

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

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

Oct 04, 2024

3. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

176,696

% change in salary schedule from prior year

4.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

N/A for multiyear salary commitments.

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

	(2024-25)	(2025-26)	(2026-27)
6. Amount included for any tentative salary schedule increases			

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Certificated (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Certificated (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Certificated (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	18.0	21.0	18.0	18.0

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

Yes

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

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

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

Oct 04, 2024

3. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

99,232

% change in salary schedule from prior year

4.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

N/A for multiyear salary commitments.

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

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

No		

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Classified (Non-management) Attrition (layoffs and retirements)

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	7.0	7.0	7.0	7.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

Total cost of salary settlement

70,120

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

4.00%

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

n/a

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

n/a

A5. Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of Joint Powers Agency First Interim Criteria and Standards Review

First Interim
Original Budget 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:

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

IMPORT CHECKS

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5610-0-0000-0000-9790	5610	9790	(\$89,317.00)
Explanation: Remedied in Board Approved Operating Budget.			
01-6387-0-0000-0000-9790	6387	9790	(\$250,972.00)
Explanation: Remedied in Board Approved Operating Budget.			
01-6520-0-0000-0000-9790	6520	9790	(\$74,822.00)
Explanation: Remedied in Board Approved Operating Budget.			

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5610-0-0000-0000-9791	5610	9791	(\$89,317.00)
Explanation: Remedied in Board Approved Operating Budget.			
01-6387-0-0000-0000-9791	6387	9791	(\$250,972.00)
Explanation: Remedied in Board Approved Operating Budget.			
01-6520-0-0000-0000-9791	6520	9791	(\$74,822.00)
Explanation: Remedied in Board Approved Operating Budget.			

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
01	5610	(\$89,317.00)
Explanation: Remedied in Board Approved Operating Budget.		
01	5810	(\$87,296.00)
Explanation: Remedied in Board Approved Operating Budget.		
01	6355	(\$142,925.00)
Explanation: Remedied in Board Approved Operating Budget.		
01	6387	(\$250,972.00)
Explanation: Remedied in Board Approved Operating Budget.		
01	6520	(\$74,822.00)
Explanation: Remedied in Board Approved Operating Budget.		
Total of negative resource balances for Fund 01		(\$645,332.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	5610	9790	(\$89,317.00)
Explanation: Remedied in Board Approved Operating Budget.			
01	5810	9790	(\$87,296.00)
Explanation: Remedied in Board Approved Operating Budget.			
01	6355	9790	(\$142,925.00)
Explanation: Remedied in Board Approved Operating Budget.			
01	6387	9790	(\$250,972.00)
Explanation: Remedied in Board Approved Operating Budget.			
01	6520	9790	(\$74,822.00)
Explanation: Remedied in Board Approved Operating Budget.			

First Interim
Board Approved Operating 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:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

First Interim
Actuals to Date 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:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

First Interim
Projected Totals 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:

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)