

AGENDA
MID-PLACER PUBLIC SCHOOLS TRANSPORTATION AGENCY
GOVERNING BOARD
Wednesday April 23, 2025
9:00 am
Mid Placer Public Schools
13121 Bill Francis Drive
Auburn, CA 95603

CALL TO ORDER

ROLL CALL

Ackerman Charter School District
Alta-Dutch Flat ESD
Colfax ESD
Loomis USD
Placer Union HSD

COMMUNICATIONS

NONE

ACTION ITEMS

61. CONSENT AGENDA

NOTICE TO THE PUBLIC

All matters listed under the Consent Agenda are considered routine and all will be enacted by one motion with a roll call vote. There will be no separate discussion of these items unless the Governing Board, audience, or staff requests specific items to be removed from the Consent Agenda for separate action. Any items removed will be considered after the motion to approve the Consent Agenda.

61.1 APPROVAL OF MINUTES

March 12, 2025 Regular Board meeting minutes

61.2 APPROVAL OF VENDOR PAYMENTS

3-8-2025 thru 4-18-2025

61.3 APPROVAL OF PERSONNEL ITEMS

Public Employee Appointment (G.C. § 54957)
Anton Melnyk Trainee
Gulpreet Dhillon Trainee
Public Employee Status Change (G.C. § 54957)
Dena Stephens Bus Driver to Dispatch Assistant
Public Employee Resignations (G.C. § 54957)
Public Employee Retirement (G.C. § 54957)

62. CONSIDER APPROVAL OF THE 2024-25 SECOND INTERIM BUDGET

The board will consider approval of the 2024-25 Second Interim Budget.

DISCUSSION ITEMS

ACCOUNT TECH POSITION\CLERK II

Discuss hiring for the Account Technician position as opposed to the Clerk II when vacated.

PRESENT AGENCY REPORT/GRANT UPDATE

Mr. Snow will present the Agency Report.

COMMENTS FROM MEMBERS OF THE PUBLIC (GC §54954.3)

Limited to 5 minutes speaking time per Board Policy 2080.5.7 Members of the audience may address the Board on matters not on the regular agenda. Brown Act regulations restrict the Board from acting on any subject presented that is not on the agenda.

COMMENTS FROM BOARD AND STAFF

CLOSED SESSION

CONFERENCE WITH LABOR NEGOTIATOR

| | |
|------------------------|-----------|
| AGENCY NEGOTIATOR: | Jim Snow |
| EMPLOYEE ORGANIZATION: | CSEA #580 |

RETURN TO OPEN SESSION

REPORT OUT ACTION TAKEN IN CLOSED SESSION

ADJOURNMENT

THE NEXT REGULARLY SCHEDULED BOARD MEETING
Wednesday May 21, 2025
9:00 am

POSTED DATE: 4/18/2025

Minutes

MID-PLACER PUBLIC SCHOOLS TRANSPORTATION AGENCY GOVERNING BOARD

Wednesday March 12, 2025

9:00 am

Mid Placer Public Schools

13121 Bill Francis Drive

Auburn, CA 95603

In the Conference Room next to Dispatch

CALL TO ORDER

Andy Giannini Called the meeting to order at 9:05am

ROLL CALL

Ackerman Charter School District - Kristin Wells

Alta-Dutch Flat ESD – Tara DiPietro

Colfax ESD – Andy Giannini

Loomis USD - Absent

Placer Union HSD – Susan Kane

COMMUNICATIONS

Letter from PCOE regarding audit findings and no action is needed

ACTION ITEMS

58. CONSENT AGENDA

NOTICE TO THE PUBLIC

All matters listed under the Consent Agenda are considered routine and all will be enacted by one motion with a roll call vote. There will be no separate discussion of these items unless the Governing Board, audience, or staff requests specific items to be removed from the Consent Agenda for separate action. Any items removed will be considered after the motion to approve the Consent Agenda.

All items on the consent agenda were enacted on a single motion by Andy Giannini, seconded by Kristin Wells, and passed with the following roll call vote:

AYES: Kristin Wells, Tara DiPietro, Andy Giannini, Susan Kane

NOES: None

58.1 APPROVAL OF MINUTES

February 19, 2025 Regular Board meeting minutes

58.2 APPROVAL OF VENDOR PAYMENTS

2-13-2025 thru 3-7-2025

58.3 APPROVAL OF PERSONNEL ITEMS

Public Employee Appointment (G.C. § 54957)

Public Employee Status Change (G.C. § 54957)

Jaskiret Singh Trainee to Bus Driver Utility Worker

Public Employee Resignations (G.C. § 54957)

Jerry Nylander Bus Driver Utility Worker

DISCUSSION/ACTION ITEMS

59. REVIEW (BP) 4075

The Board reviewed and no action was taken.

60. BUSINESS MANAGER JOB POSITION AND DESCRIPTION

The Board reviewed and no action was taken.

DISCUSSION ITEMS

CHANGE IN DHH SERVICES FROM OPHIR TO ROSEVILLE CITY

The Board reviewed and at this time we have no students in this program using agency transportation, so the impact is unknown.

PRESENT AGENCY REPORT/GRANT UPDATE

Mr. Snow presented the Agency Report and updated the board on the grant application.

COMMENTS FROM MEMBERS OF THE PUBLIC (GC §54954.3)

There were no members of the public present at the meeting.

COMMENTS FROM BOARD AND STAFF

There were no comments made.

CLOSED SESSION

The Board went into closed session at 9:43 am to discuss the following items:

PERSONNEL ITEMS

Public employee discipline/dismissal/release pursuant to Govt. Code section 54957.

RETURN TO OPEN SESSION

The Board came out of closed session at 9:57 am.

REPORT OUT ACTION TAKEN IN CLOSED SESSION

The board ratified the Public employee discipline/dismissal/release pursuant to Govt. Code section 54957.

ADJOURNMENT

The meeting was adjourned at 9:58 am.

| Checks Dated 03/08/2025 through 04/12/2025 | | | | Board Meeting Date 4/23/2025 | |
|--|------------|---|---------|------------------------------|--------------|
| Check Number | Check Date | Pay to the Order of | FD-OBJT | Expensed Amount | Check Amount |
| 85993109 | 03/12/2025 | A T & T | 01-5902 | | 31.77 |
| 85993110 | 03/12/2025 | Alhambra Water | 01-5570 | | 53.96 |
| 85993111 | 03/12/2025 | Andreea Mottram | 01-5200 | | 452.34 |
| 85993112 | 03/12/2025 | Buswest/Los Angeles Freightlin er | 01-4365 | | 1,105.71 |
| 85993113 | 03/12/2025 | BZ Service Station Mntnce | 01-5800 | | 200.00 |
| 85993114 | 03/12/2025 | California Department of Tax and Fee Administration | 01-4370 | | 11.38 |
| 85993115 | 03/12/2025 | CAPITOL CLUTCH AND BRAKE | 01-4365 | | 70.63 |
| 85993116 | 03/12/2025 | COOKS PORTABEL TOILETS | 01-5600 | | 161.08 |
| 85993117 | 03/12/2025 | HUNT & SONS INC. | 01-4350 | | 26,768.07 |
| 85993118 | 03/12/2025 | Hunt Propane | 01-5530 | | 1,220.08 |
| 85993119 | 03/12/2025 | Lisa Shostek | 01-5200 | | 1,288.00 |
| 85993120 | 03/12/2025 | Lozano Smith, LLP | 01-5810 | | 595.00 |
| 85993121 | 03/12/2025 | Medicab | 01-5100 | | 2,395.00 |
| 85993122 | 03/12/2025 | MID-SIERRA TOWING | 01-5800 | | 199.00 |
| 85993123 | 03/12/2025 | Napa Auto Parts | 01-4365 | | 3.94 |
| 85993124 | 03/12/2025 | National Benefit Services Operations | 01-5820 | | 250.00 |
| 85993125 | 03/12/2025 | PLACER COUNTY WATER AGENCY | 01-5570 | | 94.80 |
| 85993126 | 03/12/2025 | PLACER UNION HIGH SCHOOL DIST. | 01-5510 | | 602.09 |
| 85993127 | 03/12/2025 | Relialble Auto Glass Inc. | 01-5630 | | 300.00 |
| 85993128 | 03/12/2025 | SCHOOLS INSURANCE GROUP | 76-9558 | | 46,833.40 |
| 85993129 | 03/12/2025 | Secret Mountain Lab, Inc. | 01-5600 | | 350.00 |
| 85993130 | 03/12/2025 | TYLER TECHNOLOGIES | 01-5800 | | 44,681.22 |
| 85993131 | 03/12/2025 | Vestis | 01-5803 | | 1,483.59 |
| 85993132 | 03/12/2025 | Vista Net, Inc. | 01-5800 | | 223.56 |
| 85996485 | 04/02/2025 | A T & T | 01-5901 | | 31.65 |
| 85996486 | 04/02/2025 | Alec Conroy Construction | 40-6200 | | 8,709.00 |
| 85996487 | 04/02/2025 | Buswest/Los Angeles Freightlin er | 01-4365 | | 430.16 |
| 85996488 | 04/02/2025 | BZ Service Station Mntnce | 01-5800 | | 507.50 |
| 85996489 | 04/02/2025 | Clark Pest Control | 01-5800 | | 128.00 |
| 85996490 | 04/02/2025 | COOKS PORTABEL TOILETS | 01-5600 | | 322.16 |
| 85996491 | 04/02/2025 | Hunt Propane | 01-5530 | | 1,229.67 |
| 85996492 | 04/02/2025 | Hunt Propane | 01-5530 | | 1,061.98 |
| 85996493 | 04/02/2025 | Lozano Smith, LLP | 01-5810 | | 5,565.00 |
| 85996494 | 04/02/2025 | MID-SIERRA TOWING | 01-5800 | | 292.50 |
| 85996495 | 04/02/2025 | O'Reilly Auto Parts | 01-4300 | 405.07 | |
| | | | 01-4365 | 572.71 | 977.78 |
| 85996496 | 04/02/2025 | PACIFIC GAS AND ELECTRIC COMPA NY | 01-5510 | | 242.52 |
| 85996497 | 04/02/2025 | PLACER COUNTY WATER AGENCY | 01-5570 | | 360.08 |
| 85996498 | 04/02/2025 | PLACER UNION HIGH SCHOOL DIST. | 01-5510 | | 804.19 |
| 85996499 | 04/02/2025 | RECOLOGY AUBURN PLACER | 01-5540 | | 407.75 |
| 85996500 | 04/02/2025 | Relialble Auto Glass Inc. | 01-5630 | | 300.00 |
| 85996501 | 04/02/2025 | SECURITAS TECHNOLOGY CORP | 01-5803 | | 188.01 |
| 85996502 | 04/02/2025 | U.S. Bank Corp Payment Systems | 01-4300 | | 1,591.16 |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

| Checks Dated 03/08/2025 through 04/12/2025 | | | | Board Meeting Date 4/23/2025 | |
|--|------------|---------------------|---------|------------------------------|-------------------|
| Check Number | Check Date | Pay to the Order of | FD-OBJT | Expensed Amount | Check Amount |
| 85996503 | 04/02/2025 | Vestis | 01-5803 | | 301.26 |
| Total Number of Checks | | | 43 | | <u>152,824.99</u> |

Fund Recap

| Fund | Description | Check Count | Expensed Amount |
|---------------------------|----------------------------|-------------|-------------------|
| 01 | General Fund | 41 | 97,282.59 |
| 40 | Special Reserve-Cap Outlay | 1 | 8,709.00 |
| 76 | Payroll Fund | 1 | 46,833.40 |
| Total Number of Checks | | 43 | 152,824.99 |
| Less Unpaid Tax Liability | | | .00 |
| Net (Check Amount) | | | <u>152,824.99</u> |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Mid-Placer Public Schools Transportation Agency

2024-25

2nd Interim Report

&

Multiyear Projections

April 23, 2025

**MidPlacer Transportation Agency
2024-25 2nd Interim Budget Report
General Fund Multiyear Projection
Unrestricted/Restricted**

| | | 1st Interim Report 2024-25 | 2nd Interim Report 2024-25 | Projection 2025-26 | Projection 2026-27 |
|--|--|----------------------------------|----------------------------------|-----------------------|-----------------------|
| Revenues | | | | | |
| | LCFF/State Aide | \$0 | \$0 | \$0 | \$0 |
| | Federal Revenues | \$0 | \$0 | \$0 | \$0 |
| | Other State Revenues | \$0 | \$0 | \$0 | \$0 |
| | Other Local Revenues | \$3,745,760 | \$3,619,253 | \$3,706,337 | \$3,776,024 |
| Total Revenues | | \$3,745,760 | \$3,619,253 | \$3,706,337 | \$3,776,024 |
| Expenditures | | | | | |
| | Certificated Salaries | \$0 | \$0 | \$0 | \$0 |
| | Classified Salaries | \$1,632,665 | \$1,625,421 | \$1,641,418 | \$1,663,812 |
| | Employee Benefits | \$848,195 | \$834,350 | \$842,561 | \$854,057 |
| | Books and Supplies | \$510,000 | \$459,000 | \$472,100 | \$485,600 |
| | Services and Other Operating | \$564,900 | \$564,503 | \$580,600 | \$597,200 |
| | Capital Outlay | \$30,000 | \$16,049 | \$10,000 | \$10,000 |
| | Other Outgo | \$0 | \$0 | \$0 | \$0 |
| | Direct Support/Indirect Cost | \$0 | \$0 | \$0 | \$0 |
| | Debt Service | | \$0 | \$0 | \$0 |
| Total Expenditures | | \$3,585,760 | \$3,499,323 | \$3,546,679 | \$3,610,669 |
| Excess (Deficiency) of Revenues Over Expenditures | | \$160,000 | \$119,930 | \$159,658 | \$165,355 |
| Other Financing Sources\Uses | | | | | |
| | Interfund Transfers In | \$0 | \$456 | | |
| | Interfund Transfers Out | \$160,000 | \$160,000 | \$160,000 | \$160,000 |
| | All Other Financing Sources | \$0 | \$0 | \$0 | \$0 |
| | All Other Financing Uses | \$0 | \$0 | \$0 | \$0 |
| | Contributions | \$0 | \$0 | \$0 | \$0 |
| Total Other Financing Sources\Uses | | (\$160,000) | (\$159,544) | (\$160,000) | (\$160,000) |
| Net Increase (Decrease) in Fund Balance | | \$0 | (\$39,614) | (\$342) | \$5,355 |
| Fund Balance | | | | | |
| | Beginning Fund Balance | \$550,109 | \$550,109 | \$510,495 | \$510,153 |
| | Ending Fund Balance | \$550,109 | \$510,495 | \$510,153 | \$515,508 |
| | | | | | |
| | Reserved Balances | \$0 | \$0 | \$0 | \$0 |
| | Revolving Cash | \$250 | \$250 | \$250 | \$250 |
| | Stores | \$86,740 | \$86,740 | \$86,740 | \$86,740 |
| | Prepaid Expenditures | \$0 | \$0 | \$0 | \$0 |
| | Legally Restricted Balance | \$0 | \$0 | \$0 | \$0 |
| | Committed | \$0 | \$0 | \$0 | \$0 |
| | Assigned | | | | |
| | Board Designated Economic Reserve, additional 5% | \$187,288 | \$182,966 | \$185,334 | \$188,533 |
| | Economic Uncertainties Percentage | 5% | 5% | 5% | 5% |
| | Designated for Economic Uncertainties | \$187,288 | \$182,966 | \$185,334 | \$188,533 |
| | Unassigned / Unappropriated | \$88,543 | \$57,573 | \$52,495 | \$51,452 |

MidPlacer Transportation Agency
2024-25 2nd Interim Budget Report
Fund 15: Pupil Transportation Equipment Fund
Multiyear Projection

| | | 1st Interim Report 2024-25 | 2nd Interim Report 2024-25 | Projection 2025-26 | Projection 2026-27 |
|--|-----------------------------------|----------------------------------|----------------------------------|-----------------------|-----------------------|
| Revenues | | | | | |
| | LCFF/State Aide | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| | Federal Revenues | \$0 | \$0 | \$0 | \$0 |
| | Other State Revenues | \$0 | \$0 | \$0 | \$0 |
| | Other Local Revenues | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| Expenditures | | | | | |
| | Certificated Salaries | \$0 | \$0 | \$0 | \$0 |
| | Classified Salaries | \$0 | \$0 | \$0 | \$0 |
| | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| | Books and Supplies | \$0 | \$0 | \$0 | \$0 |
| | Services and Other Operating | \$0 | \$0 | \$0 | \$0 |
| | Capital Outlay | \$60,000 | \$60,000 | \$0 | \$0 |
| | Other Outgo | \$0 | \$0 | \$0 | \$0 |
| | Direct Support/Indirect Cost | \$0 | \$0 | \$0 | \$0 |
| | Debt Service | \$158,454 | \$158,454 | \$158,454 | \$158,454 |
| Total Expenditures | | \$218,454 | \$218,454 | \$158,454 | \$158,454 |
| Excess (Deficiency) of Revenues Over | | (\$216,454) | (\$216,454) | (\$156,454) | (\$156,454) |
| Other Financing Sources\Uses | | | | | |
| | Interfund Transfers In | \$160,000 | \$160,000 | \$160,000 | \$160,000 |
| | Interfund Transfers Out | \$0 | \$0 | \$0 | \$0 |
| | All Other Financing Sources | \$0 | \$0 | \$0 | \$0 |
| | All Other Financing Uses | \$0 | \$0 | \$0 | \$0 |
| | Contributions | \$0 | \$0 | \$0 | \$0 |
| Total Other Financing Sources\Uses | | \$160,000 | \$160,000 | \$160,000 | \$160,000 |
| Net Increase (Decrease) in Fund Balance | | (\$56,454) | (\$56,454) | \$3,546 | \$3,547 |
| Fund Balance | | | | | |
| | Beginning Fund Balance | \$89,789 | \$89,789 | \$33,335 | \$36,881 |
| | Ending Fund Balance | \$33,335 | \$33,335 | \$36,881 | \$40,428 |
| | | | | | |
| | Revolving Cash | \$0 | \$0 | \$0 | \$0 |
| | Stores | \$0 | \$0 | \$0 | \$0 |
| | Prepaid Expenditures | \$0 | \$0 | \$0 | \$0 |
| | Legally Restricted Balance | \$0 | \$0 | \$0 | \$0 |
| | Economic Uncertainties Percentage | \$0 | \$0 | \$0 | \$0 |
| | Assigned | \$33,335 | \$33,335 | \$36,881 | \$40,428 |
| | Unassigned / Unappropriated | | | | |

MidPlacer Transportation Agency
2024-25 2nd Interim Budget Report
Fund 40: Special Reserve Fund of Capital Outlay Projects
Multiyear Projection

| | | 1st Interim Report 2024-25 | 2nd Interim Report 2024-25 | Projection 2025-26 | Projection 2026-27 |
|--|-----------------------------------|----------------------------------|----------------------------------|-----------------------|-----------------------|
| Revenues | | | | | |
| | LCFF/State Aide | \$0 | \$0 | \$0 | \$0 |
| | Federal Revenues | \$0 | \$0 | \$0 | \$0 |
| | Other State Revenues | \$0 | \$0 | \$0 | \$0 |
| | Other Local Revenues | \$5,000 | \$6,500 | \$6,500 | \$6,500 |
| Total Revenues | | \$5,000 | \$6,500 | \$6,500 | \$6,500 |
| Expenditures | | | | | |
| | Certificated Salaries | \$0 | \$0 | \$0 | \$0 |
| | Classified Salaries | \$0 | \$0 | \$0 | \$0 |
| | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| | Books and Supplies | \$0 | \$0 | \$0 | \$0 |
| | Services and Other Operating | \$0 | \$0 | \$0 | \$0 |
| | Capital Outlay | \$25,000 | \$19,359 | \$0 | \$0 |
| | Other Outgo | \$0 | \$0 | \$0 | \$0 |
| | Direct Support/Indirect Cost | \$0 | \$0 | \$0 | \$0 |
| | Debt Service | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | | \$25,000 | \$19,359 | \$0 | \$0 |
| Excess (Deficiency) of Revenues Over | | (\$20,000) | (\$12,859) | \$6,500 | \$6,500 |
| Other Financing Sources\Uses | | | | | |
| | Interfund Transfers In | \$0 | \$0 | \$0 | \$0 |
| | Interfund Transfers Out | \$0 | \$0 | \$0 | \$0 |
| | All Other Financing Sources | \$0 | \$0 | \$0 | \$0 |
| | All Other Financing Uses | \$0 | \$0 | \$0 | \$0 |
| | Contributions | \$0 | \$0 | \$0 | \$0 |
| Total Other Financing Sources\Uses | | \$0 | \$0 | \$0 | \$0 |
| Net Increase (Decrease) in Fund Balance | | (\$20,000) | (\$12,859) | \$6,500 | \$6,501 |
| Fund Balance | | | | | |
| | Beginning Fund Balance | \$190,218 | \$190,218 | \$177,359 | \$183,859 |
| | Ending Fund Balance | \$170,218 | \$177,359 | \$183,859 | \$190,360 |
| | | | | | |
| | Revolving Cash | \$0 | \$0 | \$0 | \$0 |
| | Stores | \$0 | \$0 | \$0 | \$0 |
| | Prepaid Expenditures | \$0 | \$0 | \$0 | \$0 |
| | Legally Restricted Balance | \$0 | \$0 | \$0 | \$0 |
| | Economic Uncertainties Percentage | \$0 | \$0 | \$0 | \$0 |
| | Assigned | \$170,218 | \$177,359 | \$183,859 | \$190,360 |
| | | | | | |
| | Unassigned / Unappropriated | | | | |

2025-26 2nd Interim Multi-Year Projection Assumptions

| Assumptions for Multiyear Projections | | 1st Interim 2024-25 | 2nd Interim 2024-25 | Project Yr. 1 2025-26 | Project Yr. 2 2026-27 |
|---|--------------------------|------------------------|------------------------|--------------------------|--------------------------|
| General Revenue Assumptions | | | | | |
| California CPI | | 3.10% | 3.10% | 2.86% | 2.87% |
| Other Misc Revenues | | \$23,000 | \$22,250 | \$22,500 | \$22,500 |
| Parent Pay Fees/Services between LEA's | | \$105,000 | \$105,000 | \$105,000 | \$105,000 |
| Other Fees/Contracts Revenues | | \$226,900 | \$226,900 | \$251,900 | \$251,900 |
| Department of Finance Statutory COLA for LCFF | | 1.07% | 1.07% | 2.93% | 3.08% |
| Member District's CDE LCFF Home-to-School Transportation Add-on | | \$2,156,507 | \$2,179,582 | \$2,243,444 | \$2,312,542 |
| | <i>Colfax Elementary</i> | \$127,834 | \$129,202 | \$132,988 | \$137,084 |
| | <i>Loomis Union</i> | \$762,330 | \$770,487 | \$793,062 | \$817,489 |
| | <i>Placer Union</i> | \$1,266,343 | \$1,279,893 | \$1,317,394 | \$1,357,970 |
| Projected additional Tuition/Billback for Member Districts | | \$1,234,353 | \$1,085,521 | \$1,083,493 | \$1,084,082 |
| General Expenditure Assumptions | | | | | |
| Projected Percentage increases for staffing changes and step & column increases | | | -0.45% | 0.97% | 1.35% |
| Reduced projected Parts and General Supplies expenditures | | \$143,000 | \$68,900 | \$68,900 | \$68,900 |
| Increased projected Gas Heat expenditures | | \$12,000 | \$20,000 | \$20,000 | \$20,000 |
| Reduced projected Postage expenditures | | \$4,000 | \$1,100 | \$1,100 | \$1,100 |
| Reduced Equipment Replacement expenditures to Year to Date Actuals | | \$30,000 | \$16,046 | \$10,000 | \$10,000 |
| Supplies: Fuel, Tires, Parts Expenditures - increase by projected California CPI in the out years | | \$510,000 | \$459,000 | \$472,100 | \$485,600 |
| Professional Services & Other Misc Expenditures- projected to increase California CPI | | \$564,900 | \$564,503 | \$580,600 | \$597,200 |
| Other Financing Sources: Transfer to other Funds | | | | | |
| Transfers from General Fund 01 To Pupil Transportation Equipment Fund 15 | | \$160,000 | \$160,000 | \$160,000 | \$160,000 |
| Closing Special Reserve Fund for Postemployment Benefits Fund 20- to the General Fund 01 for retiree benefits | | \$0 | \$545 | N/A | N/A |

Information used for Assumptions:

Placer County Office of Education recommendations.

Mid-Placer Transportation Historical trends and facts.

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: April 23, 2025

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: Sandra Russo

Telephone: _____

Title: Business Manger

E-mail: srusso@midplacer.k12.ca.us

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 first interim. | 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 first interim. | 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 first interim 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 first interim by more than five percent? | X | |

Second 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 first interim 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 first interim in OPEB liabilities? | X | |
| 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 first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | n/a | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| S9 | Status of Other Funds | Management/supervisor/confidential? (Section S8C, Line 1b) | | |
| | | 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 | 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 | 3,617,603.00 | 3,745,760.00 | 1,388,571.13 | 3,619,253.00 | (126,507.00) | -3.4% |
| 5) TOTAL, REVENUES | | | 3,617,603.00 | 3,745,760.00 | 1,388,571.13 | 3,619,253.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,641,054.00 | 1,632,665.00 | 823,573.42 | 1,625,421.00 | 7,244.00 | 0.4% |
| 3) Employee Benefits | | 3000-3999 | 857,149.00 | 848,195.00 | 564,281.40 | 834,350.00 | 13,845.00 | 1.6% |
| 4) Books and Supplies | | 4000-4999 | 490,000.00 | 510,000.00 | 180,239.14 | 459,000.00 | 51,000.00 | 10.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 444,400.00 | 564,900.00 | 242,777.76 | 564,503.00 | 397.00 | 0.1% |
| 6) Capital Outlay | | 6000-6999 | 25,000.00 | 30,000.00 | 16,049.00 | 16,049.00 | 13,951.00 | 46.5% |
| 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 | | | 3,457,603.00 | 3,585,760.00 | 1,826,920.72 | 3,499,323.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 160,000.00 | 160,000.00 | (438,349.59) | 119,930.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 456.00 | 456.00 | New |
| b) Transfers Out | | 7600-7629 | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | 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 | | | (160,000.00) | (160,000.00) | (160,000.00) | (159,544.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | (598,349.59) | (39,614.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 550,109.00 | 550,109.00 | | 550,109.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 550,109.00 | 550,109.00 | | 550,109.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 550,109.00 | 550,109.00 | | 550,109.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 550,109.00 | 550,109.00 | | 510,495.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 250.00 | 250.00 | | 250.00 | | |
| Stores | | 9712 | 78,431.00 | 86,740.00 | | 86,740.00 | | |
| 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 | | | | | | | | |

| 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 | 0.00 | 0.00 | | 182,966.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 345,760.00 | 358,576.00 | | 182,966.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 125,668.00 | 104,543.00 | | 57,573.00 | | |
| 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 | 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 | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 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 | | | | | | | | |
| 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 | 2,500.00 | 3,000.00 | 955.41 | 2,250.00 | (750.00) | -25.0% |
| 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 | 30,000.00 | 30,000.00 | 2,343.00 | 30,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 75,000.00 | 75,000.00 | 29,431.79 | 75,000.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 225,000.00 | 226,900.00 | 101,117.74 | 226,900.00 | 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 | 20,000.00 | 20,000.00 | 11,444.03 | 20,000.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 3,265,103.00 | 3,390,860.00 | 1,243,279.16 | 3,265,103.00 | (125,757.00) | -3.7% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 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% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | | 3,617,603.00 | 3,745,760.00 | 1,388,571.13 | 3,619,253.00 | (126,507.00) | -3.4% |
| TOTAL, REVENUES | | | 3,617,603.00 | 3,745,760.00 | 1,388,571.13 | 3,619,253.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 1,065,044.00 | 1,025,117.00 | 520,039.39 | 1,042,886.00 | (17,769.00) | -1.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 521,394.00 | 522,812.00 | 272,362.11 | 497,799.00 | 25,013.00 | 4.8% |
| Clerical, Technical and Office Salaries | | 2400 | 54,616.00 | 84,736.00 | 31,171.92 | 84,736.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,641,054.00 | 1,632,665.00 | 823,573.42 | 1,625,421.00 | 7,244.00 | 0.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 463,404.00 | 458,918.00 | 382,602.00 | 452,653.00 | 6,265.00 | 1.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 126,395.00 | 125,748.00 | 60,296.88 | 124,328.00 | 1,420.00 | 1.1% |
| Health and Welfare Benefits | | 3401-3402 | 190,080.00 | 186,480.00 | 92,462.09 | 186,480.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 8,207.00 | 8,163.00 | 394.05 | 2,354.00 | 5,809.00 | 71.2% |
| Workers' Compensation | | 3601-3602 | 34,299.00 | 34,122.00 | 14,351.38 | 33,771.00 | 351.00 | 1.0% |
| OPEB, Allocated | | 3701-3702 | 34,224.00 | 34,224.00 | 13,860.00 | 34,224.00 | 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 | 540.00 | 540.00 | 315.00 | 540.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 857,149.00 | 848,195.00 | 564,281.40 | 834,350.00 | 13,845.00 | 1.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 476,000.00 | 496,000.00 | 179,488.40 | 457,000.00 | 39,000.00 | 7.9% |
| Noncapitalized Equipment | | 4400 | 14,000.00 | 14,000.00 | 750.74 | 2,000.00 | 12,000.00 | 85.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 490,000.00 | 510,000.00 | 180,239.14 | 459,000.00 | 51,000.00 | 10.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 40,000.00 | 50,000.00 | 19,001.90 | 40,000.00 | 10,000.00 | 20.0% |
| Travel and Conferences | | 5200 | 7,800.00 | 7,800.00 | 2,524.59 | 11,800.00 | (4,000.00) | -51.3% |
| Dues and Memberships | | 5300 | 1,900.00 | 1,900.00 | 0.00 | 1,900.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 162,500.00 | 162,500.00 | 53,043.89 | 162,500.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 51,000.00 | 47,500.00 | 11,480.37 | 55,500.00 | (8,000.00) | -16.8% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 16,500.00 | 16,500.00 | 1,855.40 | 16,500.00 | 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 | 160,700.00 | 274,700.00 | 154,368.74 | 275,203.00 | (503.00) | -0.2% |
| Communications | | 5900 | 4,000.00 | 4,000.00 | 502.87 | 1,100.00 | 2,900.00 | 72.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 444,400.00 | 564,900.00 | 242,777.76 | 564,503.00 | 397.00 | 0.1% |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 25,000.00 | 30,000.00 | 16,049.00 | 16,049.00 | 13,951.00 | 46.5% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 25,000.00 | 30,000.00 | 16,049.00 | 16,049.00 | 13,951.00 | 46.5% |
| 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 | | | 3,457,603.00 | 3,585,760.00 | 1,826,920.72 | 3,499,323.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| From: Special Reserve Fund | | 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 | 456.00 | 456.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 456.00 | 456.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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) | | | (160,000.00) | (160,000.00) | (160,000.00) | (159,544.00) | | |

| 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 | 2,000.00 | 2,000.00 | 421.17 | 2,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,000.00 | 2,000.00 | 421.17 | 2,000.00 | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 158,454.00 | 158,454.00 | 135,970.97 | 158,454.00 | 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 | | | 158,454.00 | 218,454.00 | 195,970.97 | 218,454.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (156,454.00) | (216,454.00) | (195,549.80) | (216,454.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,546.00 | (56,454.00) | (35,549.80) | (56,454.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 88,057.00 | 89,789.00 | | 89,789.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 88,057.00 | 89,789.00 | | 89,789.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 88,057.00 | 89,789.00 | | 89,789.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 91,603.00 | 33,335.00 | | 33,335.00 | | |
| 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 | | | | | | | | |

| 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 | 91,603.00 | 33,335.00 | | 33,335.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 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 | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,000.00 | 2,000.00 | 421.17 | 2,000.00 | 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 Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 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 | | | 2,000.00 | 2,000.00 | 421.17 | 2,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,000.00 | 2,000.00 | 421.17 | 2,000.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 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% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Equipment | | 6400 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 18,916.00 | 18,916.00 | 17,085.83 | 18,916.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 139,538.00 | 139,538.00 | 118,885.14 | 139,538.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 158,454.00 | 158,454.00 | 135,970.97 | 158,454.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 158,454.00 | 218,454.00 | 195,970.97 | 218,454.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| 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 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% |
| (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 - b + c - d + e) | | | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | | |

| 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 | 20.00 | 20.00 | 9.78 | 20.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 20.00 | 20.00 | 9.78 | 20.00 | | |
| 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) | | | 20.00 | 20.00 | 9.78 | 20.00 | | |
| 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 | 456.00 | (456.00) | New |
| 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 | (456.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 20.00 | 20.00 | 9.78 | (436.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 376.00 | 436.00 | | 436.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 376.00 | 436.00 | | 436.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 376.00 | 436.00 | | 436.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 396.00 | 456.00 | | 0.00 | | |
| 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 | 396.00 | 456.00 | | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 20.00 | 20.00 | 9.78 | 20.00 | 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 | | | 20.00 | 20.00 | 9.78 | 20.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 20.00 | 20.00 | 9.78 | 20.00 | | |
| 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 | 456.00 | (456.00) | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 456.00 | (456.00) | New |
| 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 | (456.00) | | |

| 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 | 5,000.00 | 5,000.00 | 4,209.34 | 6,500.00 | 1,500.00 | 30.0% |
| 5) TOTAL, REVENUES | | | 5,000.00 | 5,000.00 | 4,209.34 | 6,500.00 | | |
| 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 | 15,000.00 | 25,000.00 | 10,650.00 | 19,359.00 | 5,641.00 | 22.6% |
| 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 | | | 15,000.00 | 25,000.00 | 10,650.00 | 19,359.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (10,000.00) | (20,000.00) | (6,440.66) | (12,859.00) | | |
| 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) | | | (10,000.00) | (20,000.00) | (6,440.66) | (12,859.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 187,271.00 | 190,218.00 | | 190,218.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 187,271.00 | 190,218.00 | | 190,218.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 187,271.00 | 190,218.00 | | 190,218.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 177,271.00 | 170,218.00 | | 177,359.00 | | |
| 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 | | | | | | | | |
| Other Assignments | | 9780 | 177,271.00 | 170,218.00 | | 177,359.00 | | |

| 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 | | |
| 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 | 5,000.00 | 5,000.00 | 4,209.34 | 6,500.00 | 1,500.00 | 30.0% |
| 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 | | | 5,000.00 | 5,000.00 | 4,209.34 | 6,500.00 | 1,500.00 | 30.0% |
| TOTAL, REVENUES | | | 5,000.00 | 5,000.00 | 4,209.34 | 6,500.00 | | |
| 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% |
| Operations and Housekeeping Services | | 5500 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 15,000.00 | 25,000.00 | 10,650.00 | 10,650.00 | 14,350.00 | 57.4% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 8,709.00 | (8,709.00) | New |
| 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 | | | 15,000.00 | 25,000.00 | 10,650.00 | 19,359.00 | 5,641.00 | 22.6% |
| 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 | | | 15,000.00 | 25,000.00 | 10,650.00 | 19,359.00 | | |
| 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 | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 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 |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance | | 0.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------------|------------|------------|--------------|------------|--------------|------------|------------|-------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | 368,750.87 | 342,964.85 | (148,995.01) | 147,085.82 | (137,073.38) | 19,788.71 | 99,476.35 | (76,093.16) |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | | | | | | | | |
| Property Taxes | 8020-8079 | | | | | | | | | |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | | | | | | | | |
| Other State Revenue | 8300-8599 | | | | | | | | | |
| Other Local Revenue | 8600-8799 | | 469,193.17 | 620.10 | 41,599.05 | 44.38 | 442,918.81 | 434,108.70 | 86.92 | 279,980.93 |
| Interfund Transfers In | 8900-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 469,193.17 | 620.10 | 41,599.05 | 44.38 | 442,918.81 | 434,108.70 | 86.92 | 279,980.93 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | | | | | | | | |
| Classified Salaries | 2000-2999 | | 61,155.11 | 75,289.37 | 126,669.81 | 139,538.08 | 150,802.82 | 139,488.58 | 130,629.65 | 133,991.47 |
| Employee Benefits | 3000-3999 | | 330,429.45 | 40,979.62 | 36,090.43 | 46,155.98 | 38,440.37 | 36,096.77 | 36,088.78 | 32,245.92 |
| Books and Supplies | 4000-4999 | | 14,666.22 | 30,129.65 | 4,902.34 | 43,688.33 | 59,145.23 | 8,516.71 | 19,190.66 | 18,152.28 |
| Services | 5000-5999 | | 32,188.56 | 69,144.45 | 16,443.24 | 36,866.50 | 50,632.78 | 29,107.97 | 8,394.26 | 145,902.15 |
| Capital Outlay | 6000-6999 | | 0.00 | 16,049.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | 0.00 | | | | 0.00 | 160,000.00 | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------------|-------------|--------------|-------------|--------------|------------|-------------|--------------|--------------|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 438,439.34 | 231,592.09 | 184,105.82 | 266,248.89 | 299,021.20 | 373,210.03 | 194,303.35 | 330,291.82 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 250.00 | | | | | | | | |
| Accounts Receivable | 9200-9299 | 489,742.94 | 56,224.84 | | 419,966.44 | | 12,847.24 | 0.00 | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | 86,737.00 | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 576,729.94 | 56,224.84 | 0.00 | 419,966.44 | 0.00 | 12,847.24 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 354,904.58 | 112,764.69 | 260,987.87 | (18,621.16) | 17,954.69 | (117.24) | (18,788.97) | (18,646.92) | 27,779.02 |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 354,904.58 | 112,764.69 | 260,987.87 | (18,621.16) | 17,954.69 | (117.24) | (18,788.97) | (18,646.92) | 27,779.02 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | 4.00 | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 221,829.36 | (56,539.85) | (260,987.87) | 438,587.60 | (17,954.69) | 12,964.48 | 18,788.97 | 18,646.92 | (27,779.02) |
| E. NET INCREASE/DECREASE (B - C + D) | | | (25,786.02) | (491,959.86) | 296,080.83 | (284,159.20) | 156,862.09 | 79,687.64 | (175,569.51) | (78,089.91) |
| F. ENDING CASH (A + E) | | | 342,964.85 | (148,995.01) | 147,085.82 | (137,073.38) | 19,788.71 | 99,476.35 | (76,093.16) | (154,183.07) |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|--------------|-------------|------------|------------|----------|-------------|--------------|--------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | (154,183.07) | (50,866.36) | 15,616.80 | 264,497.94 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | | | | 0.00 | | 0.00 | 0.00 |
| Property Taxes | 8020-8079 | | | | | | | 0.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | | | | | | 0.00 | 0.00 |
| Other State Revenue | 8300-8599 | | | | | | | 0.00 | 0.00 |
| Other Local Revenue | 8600-8799 | 368,124.45 | 287,503.00 | 617,131.00 | 677,942.49 | | | 3,619,253.00 | 3,619,253.00 |
| Interfund Transfers In | 8900-8929 | | | | 456.00 | | | 456.00 | 456.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 368,124.45 | 287,503.00 | 617,131.00 | 678,398.49 | 0.00 | 0.00 | 3,619,709.00 | 3,619,709.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | | | | 0.00 | | 0.00 | 0.00 |
| Classified Salaries | 2000-2999 | 119,940.11 | 182,638.00 | 182,638.00 | 182,640.00 | | | 1,625,421.00 | 1,625,421.00 |
| Employee Benefits | 3000-3999 | 32,352.43 | 65,800.00 | 65,717.44 | 73,952.81 | | | 834,350.00 | 834,350.00 |
| Books and Supplies | 4000-4999 | 27,959.73 | 30,500.00 | 62,076.68 | 140,072.17 | | | 459,000.00 | 459,000.00 |
| Services | 5000-5999 | 54,581.08 | 11,742.27 | 57,817.74 | 51,682.00 | | | 564,503.00 | 564,503.00 |
| Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | | | 16,049.00 | 16,049.00 |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | 0.00 |
| Interfund Transfers Out | 7600-7629 | | | | 0.00 | | | 160,000.00 | 160,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|-------------|-------------|------------|-------------|----------|-------------|--------------|--------------|
| TOTAL DISBURSEMENTS | | 234,833.35 | 290,680.27 | 368,249.86 | 448,346.98 | 0.00 | 0.00 | 3,659,323.00 | 3,659,323.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 489,038.52 | |
| Due From Other Funds | 9310 | | 50,000.00 | | (50,000.00) | | | 0.00 | |
| Stores | 9320 | | | | 86,737.00 | | 0.00 | 86,737.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 50,000.00 | 0.00 | 36,737.00 | 0.00 | 0.00 | 575,775.52 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 29,974.39 | (19,660.43) | | (20,000.00) | | | 353,625.94 | |
| 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 | | 29,974.39 | (19,660.43) | 0.00 | (20,000.00) | 0.00 | 0.00 | 353,625.94 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | (29,974.39) | 69,660.43 | 0.00 | 56,737.00 | 0.00 | 0.00 | 222,149.58 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 103,316.71 | 66,483.16 | 248,881.14 | 286,788.51 | 0.00 | 0.00 | 182,535.58 | (39,614.00) |
| F. ENDING CASH (A + E) | | (50,866.36) | 15,616.80 | 264,497.94 | 551,286.45 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 551,286.45 | |

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 293,895.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,131,652.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 13.79%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 568,295.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

| | |
|--|--------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 7,791.35 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) | |
| (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 344.75 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 576,431.10 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 576,431.10 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 1,152,862.20 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 0.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 0.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 2,546,756.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 55,993.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 213,230.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) | |
| (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) | |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 48,708.65 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) | |
| (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 2,155.25 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 2,866,842.90 |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment | |
| (For information only - not for use when claiming/recovering indirect costs) | |
| (Line A8 divided by Line B19) | 20.11% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic) | |
| (Line A10 divided by Line B19) | 40.21% |
| Part IV - Carry-forward Adjustment | |
| The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates | |

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

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

| | |
|--|----------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 576,431.10 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 0.00 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B19); zero if negative | 576,431.10 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 576,431.10 |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 576,431.10 |

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

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
|------|----------|--|--|-----------|

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) | 2,008,570.06 | 2,626,575.56 | 76.5% |
| Second Prior Year (2022-23) | 2,196,233.04 | 3,018,211.54 | 72.8% |
| First Prior Year (2023-24) | 2,464,139.38 | 3,222,219.05 | 76.5% |
| | Historical Average Ratio: | | 75.2% |

| | 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): | 70.2% to 80.2% | 70.2% to 80.2% | 70.2% to 80.2% |

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) | 2,459,771.00 | 3,499,323.00 | 70.3% | Met |
| 1st Subsequent Year (2025-26) | 2,483,979.00 | 3,546,679.00 | 70.0% | Not Met |
| 2nd Subsequent Year (2026-27) | 2,517,869.00 | 3,610,669.00 | 69.7% | 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)

Expenditures increased due to additional propane buses and engine replacements.

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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second 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 | First Interim | Second Interim | Percent Change | Change Is Outside Explanation Range |
|---|-----------------------|-----------------------|----------------|--|
| | Projected Year Totals | Projected Year Totals | | |
| | (Form 01CSI, Item 6A) | (Fund 01) (Form MYPI) | | |
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | No |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | No |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | No |

Explanation
(required if Yes)

| | | | | |
|--|------|------|------|----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | No |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | No |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | No |

Explanation
(required if Yes)

| | | | | |
|--|--------------|--------------|-------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2024-25) | 3,745,760.00 | 3,619,253.00 | -3.4% | No |
| 1st Subsequent Year (2025-26) | 3,835,563.00 | 3,706,337.00 | -3.4% | No |
| 2nd Subsequent Year (2026-27) | 3,877,434.00 | 3,776,024.00 | -2.6% | No |

Explanation
(required if Yes)

| | | | | |
|---|------------|------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2024-25) | 510,000.00 | 459,000.00 | -10.0% | Yes |
| 1st Subsequent Year (2025-26) | 520,200.00 | 472,100.00 | -9.2% | Yes |
| 2nd Subsequent Year (2026-27) | 530,604.00 | 485,600.00 | -8.5% | Yes |

Explanation
(required if Yes)

Reduced the projected expenditures for current year and subsequent years for misc. supplies and parts.

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

| | | | | |
|-------------------------------|------------|------------|------|----|
| Current Year (2024-25) | 564,900.00 | 564,503.00 | -.1% | No |
| 1st Subsequent Year (2025-26) | 576,198.00 | 580,600.00 | .8% | No |
| 2nd Subsequent Year (2026-27) | 587,722.00 | 597,200.00 | 1.6% | No |

Explanation
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

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

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

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2024-25) | 3,745,760.00 | 3,619,253.00 | -3.4% | Met |
| 1st Subsequent Year (2025-26) | 3,835,563.00 | 3,706,337.00 | -3.4% | Met |
| 2nd Subsequent Year (2026-27) | 3,877,434.00 | 3,776,024.00 | -2.6% | Met |

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

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2024-25) | 1,074,900.00 | 1,023,503.00 | -4.8% | Met |
| 1st Subsequent Year (2025-26) | 1,096,398.00 | 1,052,700.00 | -4.0% | Met |
| 2nd Subsequent Year (2026-27) | 1,118,326.00 | 1,082,800.00 | -3.2% | Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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) | 6.6% | 6.4% | 6.4% |
| JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 2.2% | 2.1% | 2.1% |

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 011, Section E) | Total Expenditures and Other Financing Uses (Form 011, 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) | (39,614.00) | 3,659,323.00 | 1.1% | Met |
| 1st Subsequent Year (2025-26) | (342.00) | 3,706,679.00 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | 5,355.00 | 3,770,669.00 | 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 MET - Deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

| Ending Fund Balance | | |
|-------------------------------|--|--------|
| General Fund | | |
| Projected Year Totals | | |
| Fiscal Year | (Form 01I, Line F2) (Form MYPI, Line D2) | Status |
| Current Year (2024-25) | 510,495.00 | Met |
| 1st Subsequent Year (2025-26) | 510,153.00 | Met |
| 2nd Subsequent Year (2026-27) | 515,508.00 | 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) | 551,286.45 | 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.

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten) | 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) | 3,659,323.00 | 3,706,679.00 | 3,770,669.00 |
| 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) | 3,659,323.00 | 3,706,679.00 | 3,770,669.00 |
| 4. Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 182,966.15 | 185,333.95 | 188,533.45 |
| 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) | 182,966.15 | 185,333.95 | 188,533.45 |

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) | 182,966.00 | 185,334.00 | 188,533.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 57,573.00 | 52,495.00 | 51,452.00 |
| 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) | 240,539.00 | 237,829.00 | 239,985.00 |
| 9. | JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 6.57% | 6.42% | 6.36% |
| JPA's Reserve Standard (Section 10B, Line 7): | | 182,966.15 | 185,333.95 | 188,533.45 |
| 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 first interim projections that may impact the budget?

No

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

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 first interim projections 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)

Yes

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

The JPA will be temporarily borrowing limited funds from Fund 40 until the cash is received from the ongoing quarterly billing.

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim 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 Second 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 | First Interim (Form 01CSI, Item S5A) | Second 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) | 0.00 | 456.00 | New | 456.00 | 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 |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2024-25) | 160,000.00 | 160,000.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 160,000.00 | 160,000.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 160,000.00 | 160,000.00 | 0.0% | 0.00 | Met |
| 1d. Capital Project Cost Overruns | Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? | | | | |
| | No | | | | |

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

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

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

- 1a.

This item is not applicable for JPAs.
- 1b.

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

Explanation:
(required if NOT met)

The JPA is planning a onetime transfer of Fund 20 ending balance to General Fund 01 for retiree benefits; will be closing Fund 20 in the future.

- 1c.

MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1d.

NO - There have been no capital project cost overruns occurring since first interim projections 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 First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections?

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 | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2024 |
|-------------------------------|------------|--------------------------------------|-----------------------------|---|
| | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (do not include OPEB)

| | | | | |
|---------------------|-----|---------|--------------------|---------|
| Note from Treasurer | 3.5 | Fund 15 | Objects 7438, 7439 | 148,777 |
| Note from Treasurer | 5 | Fund 15 | Objects 7438, 7439 | 523,306 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 672,083 |

| Type of Commitment (continued) | Prior Year (2023-24) Annual Payment | Current Year (2024-25) Annual Payment | 1st Subsequent Year (2025-26) Annual Payment | 2nd Subsequent Year (2026-27) Annual Payment |
|--------------------------------|---|---|--|--|
| | (P & I) | (P & I) | (P & I) | (P & I) |
| | | | | |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|---------------------|---------|---------|---------|---------|
| Note from Treasurer | 44,965 | 44,965 | 44,965 | 44,965 |
| Note from Treasurer | 113,489 | 113,489 | 113,489 | 113,489 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|--|---------|---------|---------|---------|
| | | | | |
| | | | | |
| Total Annual Payments: | 158,454 | 158,454 | 158,454 | 158,454 |
| 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.
- Payments have not increased year over year.

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

| | | | |
|---|--|---|----------------|
| 1 | a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) | <div>Yes</div> | |
| | b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? | <div>No</div> | |
| | c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? | <div>No</div> | |
| 2 | OPEB Liabilities | First Interim (Form 01CSI, Item S7A) | Second Interim |
| | a. Total OPEB liability | 324,864.00 | 324,864.00 |
| | b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 | 0.00 |
| | c. Total/Net OPEB liability (Line 2a minus Line 2b) | 324,864.00 | 324,864.00 |
| | 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 | Aug 26, 2024 | Aug 26, 2024 |
| 3 | OPEB Contributions | First Interim (Form 01CSI, Item S7A) | Second Interim |
| | a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| | Current Year (2024-25) | 34,224.00 | 34,224.00 |
| | 1st Subsequent Year (2025-26) | 34,224.00 | 34,244.00 |
| | 2nd Subsequent Year (2026-27) | 34,224.00 | 34,224.00 |
| | 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) | 34,224.00 | 34,224.00 |
| | 1st Subsequent Year (2025-26) | 34,224.00 | 34,224.00 |
| | 2nd Subsequent Year (2026-27) | 34,224.00 | 34,224.00 |
| | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| | Current Year (2024-25) | 34,224.00 | 34,224.00 |
| | 1st Subsequent Year (2025-26) | 34,224.00 | 34,224.00 |
| | 2nd Subsequent Year (2026-27) | 34,224.00 | 34,224.00 |
| | d. Number of retirees receiving OPEB benefits | | |
| | Current Year (2024-25) | 12.00 | 12.00 |
| | 1st Subsequent Year (2025-26) | 12.00 | 12.00 |
| | 2nd Subsequent Year (2026-27) | 12.00 | 12.00 |

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

| | | | |
|---|---|---|----------------|
| 2 | Self-Insurance Liabilities | First Interim (Form 01CSI, Item S7B) | Second Interim |
| | a. Accrued liability for self-insurance programs | 0.00 | |
| | b. Unfunded liability for self-insurance programs | 0.00 | |
| | | | |

| | | | |
|---|--|---|----------------|
| 3 | Self-Insurance Contributions | First Interim (Form 01CSI, Item S7B) | Second Interim |
| | a. Required contribution (funding) for self-insurance programs | | |
| | Current Year (2024-25) | 0.00 | |
| | 1st Subsequent Year (2025-26) | 0.00 | |
| | 2nd Subsequent Year (2026-27) | (2.00) | |
| | | | |
| | b. Amount contributed (funded) for self-insurance programs | | |
| | Current Year (2024-25) | 0.00 | |
| | 1st Subsequent Year (2025-26) | 0.00 | |
| | 2nd Subsequent Year (2026-27) | 0.00 | |

4

Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

n/a

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (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 | 0.0 | 0.0 | 0.0 | 0.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 5 and 6.

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

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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? | | | |
| 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 First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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 | 26.0 | 27.0 | 27.0 | 27.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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?

Yes

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

11,636

6. Amount included for any tentative salary schedule increases

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

0

0

0

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(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

154,800

154,800

154,800

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

0.0%

0.0%

0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim 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 |
| 7,962 | 19,051 | 7,591 |
| 1.8% | 2.8% | 1.8% |

- 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 first interim 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 first interim projections?

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 | 6.0 | 4.0 | 4.0 | 4.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

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)?

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4,694

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

0

0

0

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

31,680

31,680

31,680

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

0.0%

0.0%

0.0%

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

8,570

8,570

8,570

3. Percent change in step & column over prior year

1.9%

1.9%

1.9%

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

1,740

1,740

1,740

| | | | | |
|----|--|------|------|------|
| 3. | Percent change in cost of other benefits over prior year | 0.0% | 0.0% | 0.0% |
|----|--|------|------|------|

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?

Yes

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?

Yes

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

Comments:
(optional)

The position of Business Manager is currently vacant.

End of Joint Powers Agency Second Interim Criteria and Standards Review

MID-PLACER PUBLIC SCHOOLS TRANSPORTATION AGENCY

ACCOUNTING TECHNICIAN

12 Month

Range 3

ORGANIZATIONAL RESPONSIBILITY

An Accounting Technician is responsible to the Chief Executive Officer of the Mid-Placer Public Schools Transportation Agency and works under the direct supervision of the Fiscal Services Specialist. (Business MGR)

DEFINITION

Under general supervision to perform a variety of general clerical and mathematical work in connection with accounts payable, accounts receivable, financial and statistical records; to prepare reports related to the above; to perform other related work as required.

DISTINGUISHING CHARACTERISTICS

Positions in this class normally perform accounting, statistical record keeping and computer programming assignments requiring some background and working experience.

EXAMPLES OF DUTIES

(The listed examples do not represent all duties which may be performed by this position.)

- Calculates bus/vehicle maintenance cost per mile reports.
- Assists with special trip billings.
- Assists in the taking of shop inventory.
- Verifies shop inventory records.
- Assembles, tabulates, checks and records accounting of parent pay/student data for Board and State reports.
- Ensures that all invoices have purchase orders.
- Prepares and monitors billings for health, dental and vision insurance.
- Processes invoices for payment.
- Processes bill warrants for vendor payments.
- Processes bill warrants for revolving and petty cash reimbursements.
- Reconciles bank statements.
- Performs specialized and detailed clerical duties.
- Verifies and calculates drivers' daily time cards.
- Audits daily time cards to tachograph cards.
- Locates and compiles data for averaging of driver time for route bidding, holidays and sick leave pay.
- Prepares, maintains and verifies parent pay data.
- Develops, acquires, implements, installs and maintains software and hardware for all Agency computers.
- Trains staff in any changes involving computer programs.
- Provides backup to Fiscal Services Specialist, Driver/Clerks and Secretary.
- Performs related work as required. (Business MGR)

DESIRABLE QUALIFICATIONS

Knowledge of: Requirements for input to computer accounting systems.
Computer programming, including DOS.
Modern office methods and practices.
Basic mathematics.

Desirable Qualifications continued:

General accounting clerical work.

and

Ability to: Operate a variety of calculating and office equipment.
 Make arithmetical calculations with speed and accuracy.
 Operate a 10-key calculator by touch.
 Type at 30 wpm.
 Understand and carry out oral and written directions.
 Establish and maintain cooperative working relationships.
 Drive a school bus.

and

Training and Experience:

Equivalent to the completion of the 12th grade.
Three years general clerical and accounting work of average difficulty.

MEDICAL CATEGORY:

(Light Physical Effort)

1. Position requires no extraordinary physical strength or qualifications.
2. Work assignments are normally located in a work environment with no unusual physical requirements or environmental conditions; requires only light physical functions.
3. Lifting 25 lbs. maximum or carrying any object weighing up to 15 lbs.

CLERK II
Range 9

ORGANIZATIONAL RESPONSIBILITY

The Clerk II is responsible to the Chief Executive Officer of the Mid-Placer Public Schools Transportation Agency and works under the general direction of the Business Manager and/or Operations and Training Supervisor.

DEFINITION

Under minimal supervision, to perform general clerical work. The Clerk II is responsible for performing clerical, recordkeeping and data entry duties of above average difficulty involved in the maintenance of the Agency's, student database, safety and maintenance records, and other related duties as required

DISTINGUISHING CHARACTERISTICS

Clerk II – This is the journey level class within the Administrative Clerk series performing the full range of general clerical and office support duties with only occasional instruction or assistance. Positions at this level are distinguished from the Clerk I level by the performance of the full range of duties as assigned, working independently, applying well developed clerical and office support knowledge, and exercising judgment and initiative. Assigned work requires the use of judgment in selecting appropriate procedures, conducting transactions with customers and the public, and solving routine and non-routine problems based on knowledge gained through experience. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating procedures and policies of the work unit. Work is normally reviewed only on completion and for overall results. Positions in this class series are alternately staffed and positions at the Clerk II level are normally filled by advancement from the Clerk I level.

EXAMPLES OF DUTIES

(The listed examples do not represent all duties which may be performed by this position.)

Assumes responsibility for major clerical functions including Parent Pay/Bus Passes, Fleet Maintenance Records, Inventory Control, Route Census
Performs varied clerical tasks on the telephone, and by email and written work product.
Types correspondence and reports accurately, using computer keyboard
Prepares and inputs data for computer processing
Operates standard business office machines.
Uses computer to check fuel levels and post work orders
Calculates mileage on buses for PMI's weekly, using calculator, computer and working knowledge of arithmetic
Performs related work as required

ESSENTIAL FUNCTIONS

1. Receives and processes incoming telephone calls, directs calls to the appropriate Agency manager or staff, communicates clearly and professionally via telephone and takes accurate written messages.
2. Prepares timely and accurate invoices for services performed and ensures receipt of payment for invoices.
3. Receives and reviews Bus Pass Applications by emails, in person and via phone, communicates when additional information is needed and exercises judgment to satisfy client needs.
4. Enters student data from Bus Pass Applications to Agency Database for Dispatcher to route, using computer systems
5. Enters Activity Trip Data completely and accurately, generate quotes and establish trip data for Dispatcher to staff
6. Contacts and communicates in a clear and professional manner with parents, teachers and the public via phone and email to obtain missing data, communicate trip quotes and satisfy client needs.
7. Administers safety program documentation and timely maintains required Material Safety Data Sheets for regulatory compliance
8. Transfers fueling records from fueling system into maintenance program to update vehicle records, using computer systems
9. Receives and inventories parts and organizes parts for timely repair of buses and maintains accurate maintenance repair expense records.
10. Creates Work Orders using computerized tracking of repair expenses via the Fleet Maintenance Software.
11. Analyzes Census, Route Records and Routing System and compiles census three times per year to provide the basis for distributing Agency expenses to member school districts. Requires gathering, assembling, tabulating, checking and filing financial and statistical data
12. Communicates over the telephone to order fuel, reviews fuel prices and releases fuel order to lowest cost supplier. Makes arithmetic calculations and checks various statistical and accounting records.
13. Maintains orderly, accurate and accessible filing system for Work Orders, Regulatory Permit Information, Purchase Orders, MSDS records and Bus Pass Applications, for reference by Agency managers and staff, as needed.

DESIRED QUALIFICATIONS

Knowledge of:

Office methods and procedure including setting up and maintaining filing systems, receptionist and telephone techniques.
English usage, spelling, grammar and punctuation
Terminology and technical tasks required for accurate bookkeeping
Financial reporting and statistical analysis and interpretation

Ability to:

Read, understand, learn and apply Agency policies and laws, rules and regulations affecting the work of the Agency and regarding employment of classified personnel.
Analyze situations accurately and adopt an effective course of actions.
Communicate with, and be responsive to, the public and other Agency personnel in a clear, effective, professional, tactful and diplomatic manner
Understand and carry out oral and written directions.
Type 45 words per minute from clear copy.
Make mathematical computations with speed and accuracy.
Prepare accurate reports.
Operate office machines.
Communicate effectively with Agency personnel, board members and the general public.
Adjust to the work duties.

Training and Experience:

High School Diploma or equivalent

One year of experience involving independent responsibility for clerical duties which would provide familiarity with accounts receivable, varied record keeping, data processing input and output.

Knowledge of office practices and procedures, including functions of computer

Persons with demonstrated ability to perform the required duties are considered to meet the minimum qualifications.

PHYSICAL DEMANDS AND WORKING CONDITIONS (Light Physical Effort)

1. Position requires no extraordinary physical strength or qualifications
2. Work assignments are normally located in a work environment with no unusual physical requirements to environmental conditions; requires only light physical functions.
3. Lifting 25 lbs. maximum or carrying any object weight up to 15 lbs.
4. Clarity of vision at varying distances to read, review and assure accuracy of data and entry and reports on-screens and on paper.
5. Dexterity of hands and fingers to operate a variety of standard office equipment.
6. Occasional bending
7. Pushing, moving, and lifting objects with a strength factor of light work.
8. Verbal, auditory, and written capabilities to effectively communicate in an articulate manner.

MID-PLACER PUBLIC SCHOOLS TRANSPORTATION AGENCY
EMPLOYEE SALARY SCHEDULES

**HOURLY SALARY SCHEDULE A
2023-24**

| JOB DESCRIPTION | RANGE | STEP A | STEP B | STEP C | STEP D | STEP E |
|---|-------|--------|--------|--------|--------|--------|
| •* TRANSPORTATION AIDE | 1 | 15.90 | 16.70 | 17.54 | 18.42 | 19.34 |
| ** UTILITY WORKER | 2 | 21.77 | 22.86 | 24.00 | 25.20 | 26.46 |
| ED PROGRAM/SPECIAL ED PROGRAM BUS AIDE | 3 | 15.90 | 16.70 | 17.54 | 18.42 | 19.34 |
| DAY TREATMENT PROGRAM & SPECIAL ED PROGRAM BUS AIDE & ASSISTANT | 4 | 18.02 | 18.92 | 19.87 | 20.86 | 21.90 |
| ** BUS DRIVER | 6 | 24.17 | 25.38 | 26.65 | 27.98 | 29.38 |
| TRAINER | 7 | 25.89 | 27.18 | 28.54 | 29.97 | 31.47 |

**MONTHLY SALARY SCHEDULE B
2023-24**

| JOB DESCRIPTION | RANGE | STEP A | STEP B | STEP C | STEP D | STEP E |
|------------------------|-------|--------|--------|--------|--------|--------|
| CLERK | 1 | 3143 | 3300 | 3465 | 3638 | 3820 |
| BUS DRIVER / CLERK | 2 | 2763 | 2901 | 3046 | 3198 | 3358 |
| BUS SERVICE WORKER | 3 | 3954 | 4152 | 4360 | 4578 | 4807 |
| * DISPATCHER ASSISTANT | 4 | 4351 | 4569 | 4797 | 5037 | 5289 |
| ASSISTANT MECHANIC | 5 | 4018 | 4219 | 4430 | 4652 | 4885 |
| MECHANIC | 7 | 6032 | 6334 | 6651 | 6984 | 7333 |
| ***CLERK II | 8 | 3547 | 3724 | 3910 | 4106 | 4311 |

SALARY SCHEDULE A HISTORY

Reflects a 4% increase effective 7/1/05, approved Special Meeting 24 August 2006 for all classifications except for Bus Driver
Reflects a 2% increase effective 7/1/05 approved Special Meeting 24 August 2006 for Bus Driver classification ONLY
Reflects a 4% increase effective 7/1/06, approved Special Meeting 24 August 2006 for all classifications except for Bus Driver
Reflects a 1.5% increase effective 7/1/06 approved Special Meeting 24 August 2006 for Bus Driver classification ONLY
Reflects a 3% increase effective 7/1/07 approved 24 April 2008
Reflects a 5% increase effective 4/14/14 approved Regular Board meeting 14 April 2014
Reflects a 7% increase effective 4/14/14 approved Regular Board meeting 14 April 2014
except Bus Driver and Utility Worker for Employee to pay PERS
Reflects a 6% increase effective 7/1/15 approved Regular Board meeting 16 June 2015
Utility Worker position additional 2%
Reflects a 4.5% increase at Step E for Driver, reestablishes Step A approved Regular Board meeting 22 September 2016
2% between Step A and Step B. Reestablishes 5% between remaining steps for Driver position
Utility Worker position 48.5%
All other positions receive 4.5%
Reflects a 6% increase effective 7/1/17 approved Regular Board meeting 22 June 2017
Reflects a 2% increase effective 7/1/18 approved Regular Board meeting 22 June 2017
Reflects a 3% increase effective 7/1/19 approved Regular Board meeting 26 September 2019
Reflects a 6.3% increase effective 7/1/21 approved Regular Board meeting 23 June 2021
Reflects the following increases and re-establishes 5% between steps effective 9/1/22 approved Special Board meeting 26 October 2022
Range 1 and 3 were set to minimum wage
Range 2 and 6 were given a 20% increase
Range 4 was given a 6.25% increase
Range 7 was given a 18.25% increase
Reflects a 6% increase effective 7/1/23 approved Regular board meeting 00 Month 0000

SALARY SCHEDULE B HISTORY

Reflects a 4% increase effective 7/1/05, approved Special Meeting 24 August 2006
Reflects a 4% increase effective 7/1/06, approved Special Meeting 24 August 2006
Reflects a 3% increase effective 7/1/07 approved 24 April 2008
Approved 28 June 2012, effective 7/1/12 Monthly employees moved to 11 months paid over 12 months
Reflects a 5% increase effective 4/14/14 approved Regular Board meeting 14 April 2014
Reflects a 7% increase effective 4/14/14 approved Regular Board meeting 14 April 2014 for all Classes on Schedule B to pay their PERS
Effective 30 June 2014 all classifications on schedule B moved to 12 month Employees (11 month rate will be set as 12 month rate)
*** New position created Effective 7/1/15 approved Regular Board meeting 17 September 2015
Reflects a 6% increase effective 7/1/15 approved Regular Board meeting 16 June 2015
Reflects a 4.5% increase effective 7/1/16 approved Regular Board meeting 22 September 2016
Reflects a 6% increase effective 7/1/17 approved Regular Board meeting 22 June 2017
Reflects a 2% increase effective 7/1/18 approved Regular Board meeting 22 June 2017
**Reflects a 7% increase effective 7/1/19 for Mechanic to meet Federal minimum wage requirements approved Regular Board meeting 20 June 2019
Reflects a 3% increase effective 7/1/19 approved Regular Board meeting 26 September 2019
Reflects a 3% increase effective 7/1/21 approved Regular Board meeting 23 June 2021
Reflects the following increases and re-establishes 5% between steps effective 9/1/22 approved Special Board meeting 26 October 2022
Range 1-2 - 6.5%
Range 3 - 18.25%
Range 4 - 20%
Range 5 & 7 - 6.25%
Range 8 - 9%
Account Technician removed from Bargaining Unit Effective 9/1/22
Reflects a 6% increase effective 7/1/23 approved Regular board meeting 20 December 2023