



COLLEGE AND CAREER ADVANTAGE

GOVERNING BOARD MEETING

March 6, 2024 – 4:00 p.m.

33122 Valle Road, San Juan Capistrano

Training Room 1

Closed Session 4:00 p.m.

Open Session Immediately Following Closed Session

AGENDA

CALL TO ORDER

| | PRESENT | ABSENT |
|-----------------------------------|---------|--------|
| ROLL CALL: Trustee Hanacek | _____ | _____ |
| Trustee Parham | _____ | _____ |
| Trustee Perry | _____ | _____ |
| Trustee Pritchard | _____ | _____ |
| Trustee Vickers | _____ | _____ |

CLOSED SESSION COMMENTS

CLOSED SESSION (as authorized by law)

A. PUBLIC EMPLOYMENT AND EVALUATION OF PERFORMANCE

Christopher Brown, Ed.D. Superintendent, CUSD

Executive Director

(Pursuant to Government Code § 54957(b))

RECORDING OF SCHOOL BOARD MEETINGS

In accordance with Board Policy 9324 Board Meetings, all regular School Board Meetings, will be audio recorded.

OPEN SESSION – CALL TO ORDER

| | PRESENT | ABSENT |
|-----------------------------------|---------|--------|
| ROLL CALL: Trustee Hanacek | _____ | _____ |
| Trustee Parham | _____ | _____ |
| Trustee Perry | _____ | _____ |
| Trustee Pritchard | _____ | _____ |
| Trustee Vickers | _____ | _____ |

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

ACTION/VOTE

Motion _____ Second _____ Vote _____

REPORT ON CLOSED SESSION ACTION

EXECUTIVE DIRECTOR'S REPORT

ORAL COMMUNICATIONS

Addressing the Board. The Governing Board encourages citizens to participate in the operation of the ROP and, in turn, desires to be responsive to the needs of the school community. Any person may address the Board concerning an item on the agenda. The Board President may exercise judgment as to the time allotted to each speaker or on each subject. Board policy states that presentations are generally limited to three minutes for each speaker and a maximum of twenty minutes to each subject.

For Items on the Agenda: If you wish to address the Board regarding an item on the Board agenda, please complete a speaker card and give the card to the Board Secretary prior to the meeting. Please indicate on the card the specific Board item you wish to address and the Board President will call upon you to speak when the agenda item is being discussed.

For Items Not on the Agenda: If you wish to address the Board regarding a matter which is not included on the meeting agenda but which is within Board jurisdiction, please complete a speaker card and give the card to the Board Secretary prior to the meeting. Please indicate on the card the specific subject you wish to address. The Board President will call upon you to speak at the appropriate time. The Board is prohibited from taking action at the meeting on any matter not included on the posted agenda.

The Governing Board encourages citizens to participate in public school matters, and there is a professional staff of administrators available to handle most matters of public concern. It is expected that matters ordinarily will be presented to the administrative staff prior to the Board's involvement. It is requested that individuals who speak during the public meeting be courteous and avoid remarks which reflect adversely on the character or motives of any person, or his or her race, religion, political views or economic status.

***Reasonable Accommodation.** In order to help ensure participation in the meeting of disabled individuals, appropriate disability-related accommodations or modifications shall be provided by the Board, upon request, in accordance with the Americans with Disabilities Act (ADA). Persons with a disability who require a disability-related accommodation or modification, including auxiliary aids and services in order to participate in a Board meeting, shall contact the Executive Director or designee in writing by noon on the Monday before the scheduled meeting. Such notification shall provide ROP personnel time to make reasonable arrangements to assure accessibility to the meeting.*

COMMENTS FROM THE PUBLIC

Non-agenda items. Individuals may be limited to 3 minutes.

CONSENT CALENDAR

All matters listed under the consent calendar are considered to the Board to be routine and will be enacted by the Board in one motion in the form listed below. Usually no discussion will occur on these items; however, any member of the Board, audience or staff may request discussion of specific items on the consent calendar.

1. MINUTES

This is a routine item. Approval of the minutes of the Board meeting on December 13, 2023, (supporting information).

Pages 1-5

2. **MINUTES**
This is a routine item. Approval of the minutes of the Board meeting on December 20, 2023, (supporting information).

Pages 6-7

3. **PURCHASE ORDERS**
This is a routine item. Board to ratify/approve purchase orders (supporting information).

Pages 8-11

4. **CHECKS**
This is a routine item. Board to ratify/approve checks (supporting information).

Pages 12-14

5. **PERSONNEL ASSIGNMENT ORDER**
This is a routine item. Board to ratify/approve personnel assignment order (supporting information).

Page 15

6. **EDUCATING FOR CAREERS CONFERENCE**
This is an annual item. Board to ratify/approve attendance at the Educating for Careers Conference in Sacramento, California for Dr. Paul Weir. Dates of the conference were March 3 – March 5, 2024. Cost to the organization was approximately \$1,800.00 (no supporting information).

Motion _____ Second _____

| | | |
|-------------------|-------------------|-------|
| ROLL CALL: | Trustee Hanacek | _____ |
| | Trustee Parham | _____ |
| | Trustee Perry | _____ |
| | Trustee Pritchard | _____ |
| | Trustee Vickers | _____ |

DISCUSSION/ACTION ITEMS

7. **FISCAL PLANNING AND UPDATES FOR 2024-2025**
This is a new item. Board to receive oral report on recommendations and fiscal planning for the 2024-25 fiscal year (no supporting information).

DISCUSSION

Contact: Paul Weir, Executive Director

8. **SECOND INTERIM REPORT**
This is an annual item. Board to review and certify the Second Interim Report (supporting information).

Pages 16-82
ACTION/VOTE

Contact: Melanie Inskeep, Accountant

Motion _____ Second _____ Vote _____

9. RESOLUTION #04-23/24 - REDUCTION OR ELIMINATION OF PARTICULAR KINDS OF SERVICES PERFORMED BY CLASSIFIED EMPLOYEES

Pages 83-85
ACTION/ROLL CALL

This is a new item. Board to review and consider adoption of Resolution #04-23/24, reduction or elimination of particular kinds of services performed by classified employees (supporting information).

Contact: Paul Weir, Executive Director

Motion _____ Second _____

| | | |
|-------------------|-------------------|-------|
| ROLL CALL: | Trustee Hanacek | _____ |
| | Trustee Parham | _____ |
| | Trustee Perry | _____ |
| | Trustee Pritchard | _____ |
| | Trustee Vickers | _____ |

10. ENROLLMENT DATA

Page 86
DISCUSSION

This is an annual item. Board to receive 2023-2024 CTE enrollment data for high schools and middle schools along with comparison CTE enrollment data from the 2022-2023 school year (supporting information)

Contact: Kim Thomas, Director, Curriculum and Instruction

11. PROGRAM PLANNING

Page 87
DISCUSSION

This is an annual item. Board to receive information on program planning for the 2024-25 school year (supporting information).

Contact: Kim Thomas, Director, Curriculum and Instruction

12. ADJOURNMENT

ACTION/VOTE

Motion _____ Second _____ Vote _____

COLLEGE AND CAREER ADVANTAGE

BOARD MEETING: December 13, 2023 MINUTES

Dr. Weir called the meeting to order at 10:33 a.m.

Call to Order

Trustee Davis, alternate Board member for Capistrano Unified School District, was in attendance for Trustee Pritchard. Trustee Kelly, alternate Board member for Laguna Beach Unified School District, was in attendance for Trustee Vickers.

ROLL CALL: Present: Trustees Davis, Hanacek, Kelly, Parham, Perry
Absent: None

Dr. Weir led the Pledge of Allegiance.

APPROVAL OF AGENDA

The 2022-2023 Audit Report will be presented immediately after the Board reorganization. On a motion from Trustee Davis, seconded by Trustee Perry, it carried by a vote of 5-0-0 to approve the agenda as amended.

Approval of Agenda

VOTE: Ayes: Trustees Davis, Hanacek, Kelly, Parham, Perry
Nos: None
Absent: None

EXECUTIVE DIRECTOR'S REPORT

Dr. Weir welcomed new trustees to the CCA Board.

Executive Director's Report

Dr. Weir reported that CCA, in partnership with CUSD, received the Golden Bell award for its outstanding program in career technical education. The award application focused heavily on the expansion of the iCan program into elementary schools.

CCA ambassadors are being trained on the iCan program tools. Next semester high school students will run after-school iCan camps at elementary schools for elementary students. Staff will begin mapping availability with school sites and students and plan to begin working with elementary students in January.

CCA is conducting CTE road shows for new guidance techs and counselors. The road shows visit CTE sites, the adult campus labs, and school sites to view programs available for students. This gives guidance techs and counselors first-hand knowledge of the opportunities and offerings available for students. CCA will continue the road shows as new guidance techs and counselors join school sites.

CCA has been working with the South Bay Workforce Investment Board to list adult classes on their website which directs adults to retraining and

available opportunities. CCA was able to list three programs on their site and those three programs were medical assisting, surgical technologist, and pharmacy technician.

The Mission Hospital internship for medical students is going well. CCA is working on possible internships at other hospitals for next fall.

CCA is preparing for its first career fair to be held in March and is actively reaching out to business and industry partners to participate. CCA is also working through the Chambers of Commerce to connect with new businesses.

Dr. Weir updated the Board on the Governor’s CTE Executive Order and discussed the budget, grant availability and CTEIG award amounts.

REORGANIZATION OF THE BOARD

ELECTION OF PRESIDENT

Dr. Weir called for nominations for the office of President of the CCA Governing Board for 2024. Trustee Davis nominated Trustee Perry, seconded by Trustee Kelly. Trustee Perry accepted the nomination. It carried by a vote of 5-0-0 to elect Trustee Perry as President for 2024.

Election of President

VOTE: Ayes: Trustees Davis, Hanacek, Kelly, Parham, Perry
Nos: None
Absent: None

ELECTION OF VICE PRESIDENT

Trustee Perry called for nominations for the office of Vice President of the CCA Governing Board for 2024. Trustee Hanacek nominated Trustee Parham, seconded by Trustee Perry. Trustee Parham accepted the nomination. It carried by a vote of 5-0-0 to elect Trustee Parham as Vice President for 2024.

Election of Vice President

VOTE: Ayes: Trustees Davis, Hanacek, Kelly, Parham, Perry
Nos: None
Absent: None

2022-2023 AUDIT

Valerie McMasters-Shaw, Executive Senior Director with the audit firm Christy White, presented the 2022-2023 audit report via Zoom and reported there were no audit findings and no audit adjustments. On a motion from Trustee Parham, seconded by Trustee Hanacek, it carried by a vote of 5-0-0 to acknowledge receipt of the 2022-2023 audit report.

2022-2023 Audit

VOTE: Ayes: Trustees Davis, Hanacek, Kelly, Parham, Perry
Nos: None
Absent: None

CONSENT CALENDAR

Staff requested that Item #6 be pulled from the consent calendar.

On a motion from Trustee Hanacek, seconded by Trustee Perry, it carried by a roll call vote of 5-0-0 to approve the consent calendar to include the following:

Minutes of the Board meeting on September 13, 2023

Minutes

Purchase Orders

Purchase
Orders

Checks

Checks

Personnel Assignment Order

Personnel
Assignment
Order

Donation

Donation

2024 Youth Business Summit

Youth
Business
Summit

Golden Bell Ceremony

Golden Bell
Ceremony

ROLL CALL: Ayes: Trustees Davis, Hanacek, Kelly, Parham, Perry
Nos: None
Absent: None

Staff discussed agenda item #6, Memorandum of Understanding with Laguna Beach Unified School District. Upon conclusion of the discussion and on a motion from Trustee Hanacek, seconded by Trustee Davis, it carried by a vote of 5-0-0 to approve the MOU with LBUSD.

LBUSD MOU

VOTE: Ayes: Trustees Davis, Hanacek, Kelly, Parham, Perry
Nos: None
Absent: None

SINGLE BUDGET ADOPTION

Suggestions were made to hold one or two budget workshops in early June to work on and review the budget prior to approval of the 2024-2025 budget.

Single
Budget
Adoption

On a motion from Trustee Hanacek, seconded by Trustee Davis, it carried by a vote of 5-0-0 to approve continuing the single budget adoption process for fiscal year 2024-2025.

VOTE: Ayes: Trustees Davis, Hanacek, Kelly, Parham, Perry
Nos: None
Absent: None

FIRST INTERIM REPORT

Melanie Inskeep, Accountant, provided a summary review of the First Interim Report and addressed Trustee questions. Following discussion and on a motion from Trustee Hanacek, seconded by Trustee Parham, it carried by a vote of 5-0-0 to certify the First Interim Report.

First Interim Report

VOTE: Ayes: Trustees Davis, Hanacek, Kelly, Parham, Perry
Nos: None
Absent: None

CAL-CARD UPDATE

Melanie Inskeep, Accountant, reported CCA received approval for the Cal-Card. CCA will migrate off usage of the American Express credit card and transition to the Cal-Card which earns cash back rewards.

Cal-Card Update

RESOLUTION #01-23/24 – SETTING OF REGULAR MEETING DATES

On a motion from Trustee Kelly, seconded by Trustee Parham, and on a roll call vote of 5-0-0, the Board agreed that Resolution #01-23/24 be brought back to the December 20, 2023, Board meeting.

Resolution #01-23/24

ROLL CALL: Ayes: Trustees Davis, Hanacek, Kelly, Parham, Perry
Nos: None
Absent: None

RESOLUTION #02-23/24 – AUTHORIZATION OF SIGNATURES

On a motion from Trustee Parham, seconded by Trustee Perry, it carried by a roll call vote of 4-0-1 to approve Resolution #02-23/24, Authorization of Signatures.

Resolution #02-23/24

ROLL CALL: Ayes: Trustees Davis, Hanacek, Parham, Perry
Nos: None
Absent: Trustee Kelly

RESOLUTION #03-23/24 – AUTHORIZATION OF TITLE CHANGE

On a motion from Trustee Hanacek, seconded by Trustee Parham, and on a roll call vote of 4-0-1, the Board agreed that Resolution #03-23/24 be brought back to the December 20, 2023, Board meeting.

Resolution #03-23/24

ROLL CALL: Ayes: Trustees Davis, Hanacek, Parham, Perry
Nos: None
Absent: Trustee Kelly

DELETION OF BOARD POLICY 3220.1, LOTTERY FUNDS

On a motion from Trustee Parham, seconded by Trustee Perry, it carried by a vote of 4-0-1 to approve deletion of Board Policy 3220.1, Lottery Funds.

BP 3220.1

VOTE: Ayes: Trustees Davis, Hanacek, Parham, Perry
Nos: None
Absent: Trustee Kelly

APPROVAL OF THE 2023-2024 ORGANIZATIONAL GOALS

On a motion from Trustee Hanacek, seconded by Trustee Perry, it carried by a vote of 4-0-1 to bring back the 2023-2024 Organizational Goals for approval at the December 20, 2023, Board meeting.

Organizational Goals

VOTE: Ayes: Trustees Davis, Hanacek, Parham, Perry
Nos: None
Absent: Trustee Kelly

CANCELLATION OF DECEMBER 20, 2023, BOARD MEETING

On a motion from Trustee Parham, seconded by Trustee Hanacek, it carried by a vote of 4-0-1 to hold the regularly scheduled December 20, 2023, Board meeting.

December 20, 2023, Board Meeting

VOTE: Ayes: Trustees Davis, Hanacek, Parham, Perry
Nos: None
Absent: Trustee Kelly

BOARD COMMENTS

Trustees thanked staff for their hard work and dedication.

Board Comments

ADJOURNMENT

On a motion from Trustee Davis, seconded by Trustee Hanacek, it carried by a vote of 4-0-1 to adjourn the meeting at 11:52 a.m.

Adjournment

VOTE: Ayes: Trustees Davis, Hanacek, Parham, Perry
Nos: None
Absent: Trustee Kelly

Vice President

Secretary

COLLEGE AND CAREER ADVANTAGE

BOARD MEETING: December 20, 2013 MINUTES

Trustee Parham called the meeting to order at 9:03 a.m.

Call to Order

Trustee Kelly, alternate Board member for Laguna Beach Unified School District, was in attendance for Trustee Perry.

CLOSED SESSION COMMENTS

There were no closed session comments.

Closed
Session
Comments

The Board recessed to closed session to discuss Public Employee Performance Evaluation, Executive Director.

The Board recessed from closed session. The meeting of the Board was called to order by Trustee Parham, at 10:28 a.m.

ROLL CALL: Present: Trustees Hanacek, Kelly, Parham, Pritchard, Vickers
Absent: None

Trustee Parham led the Pledge of Allegiance.

APPROVAL OF AGENDA

On a motion from Trustee Hanacek, seconded by Trustee Vickers, it carried by a vote of 5-0-0 to approve the agenda.

Approval of
Agenda

VOTE: Ayes: Trustees Hanacek, Kelly, Parham, Pritchard, Vickers
Nos: None
Absent: None

REPORT ON CLOSED SESSION

There was no reportable action.

Report on
Closed
Session

COMMENTS FROM THE PUBLIC

There were no public comments.

Public
Comments

RESOLUTION #01-23/24 – SETTING OF REGULAR MEETING DATES

On a motion from Trustee Hanacek, seconded by Trustee Vickers, it carried by a roll call vote of 5-0-0 to approve Resolution #01-23/24, Setting of Regular Meeting Dates. The next meeting of the CCA Governing Board will be held Wednesday, March 6, 2024, at 4:00 p.m.

Resolution
#01-23/24

ROLL CALL: Ayes: Trustees Hanacek, Kelly, Parham, Pritchard, Vickers
Nos: None
Absent: None

RESOLUTION #03-23/24 – AUTHORIZATION OF TITLE CHANGE

Resolution
#03-23/24

On a motion from Trustee Hanacek, seconded by Trustee Pritchard, it carried by a roll call vote of 5-0-0 to table Resolution #03-23/24 indefinitely.

ROLL CALL: Ayes: Trustee Hanacek, Kelly, Parham, Pritchard, Vickers
Nos: None
Absent: None

APPROVAL OF THE 2023-2024 ORGANIZATIONAL GOALS

2023-2024
Organizational
Goals

On a motion from Trustee Hanacek, seconded by Trustee Vickers, it carried by a vote of 5-0-0 to approve the 2023-2024 organizational goals.

VOTE: Ayes: Trustees Hanacek, Kelly Parham, Pritchard, Vickers
Nos: None
Absent: None

ADJOURNMENT

ADJOURNMENT

On a motion from Trustee Parham, seconded by Trustee Hanacek, it carried by a vote of 5-0-0 to adjourn the meeting at 10:35 a.m.

VOTE: Ayes: Trustees Hanacek, Kelly Parham, Pritchard, Vickers
Nos: None
Absent: None

Vice President

Secretary

COLLEGE & CAREER ADV

**PURCHASE ORDER DETAIL REPORT BY FUND
BOARD OF TRUSTEES MEETING 03/06/2024**

FROM 12/05/2023 TO 02/27/2024

CONSENT CALENDAR

Agenda Item 3
March 6, 2024

| <u>PO NUMBER</u> | <u>VENDOR</u> | <u>PO TOTAL</u> | <u>ACCOUNT AMOUNT</u> | <u>ACCOUNT NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|------------------|--------------------------------|-----------------|-----------------------|-----------------------|---|
| T97R0379 | AMERICAN EXPRESS | 1,531.31 | 1,531.31 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0380 | AMERICAN EXPRESS | 396.46 | 396.46 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0381 | AMERICAN EXPRESS | 69.48 | 69.48 | 0138710022 5900 | CTEIG-Instruction 22 / COMMUNICATIONS |
| T97R0382 | AMERICAN EXPRESS | 105.34 | 105.34 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0383 | AMERICAN EXPRESS | 900.00 | 900.00 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0384 | AMERICAN EXPRESS | 960.00 | 960.00 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0385 | AMERICAN EXPRESS | 537.46 | 537.46 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0386 | AMERICAN EXPRESS | 44.41 | 44.41 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0387 | AMERICAN EXPRESS | 213.94 | 213.94 | 0190190015 5220 | Budget Instruction / Conferences |
| T97R0388 | AMERICAN EXPRESS | 53.88 | 53.88 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0389 | SAN JUAN CAPISTRANO | 125.00 | 125.00 | 0138700A22 5300 | CTEIG-Admin 22 / DUES & MEMBERSHIPS |
| T97R0390 | DANA POINT CHAMBER OF COMMERCE | 175.00 | 175.00 | 0138700A22 5300 | CTEIG-Admin 22 / DUES & MEMBERSHIPS |
| T97R0391 | SAN CLEMENTE CHAMBER OF COMMER | 579.00 | 579.00 | 0138700A22 5300 | CTEIG-Admin 22 / DUES & MEMBERSHIPS |
| T97R0392 | AMERICAN EXPRESS | 683.56 | 683.56 | 0138810005 5220 | K12 SWP Instruction R5 / Conferences |
| T97R0393 | HOSA | 405.00 | 405.00 | 0138710022 5300 | CTEIG-Instruction 22 / DUES & MEMBERSHIPS |
| T97R0395 | AMAZON.COM | 42.67 | 42.67 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0396 | AMERICAN EXPRESS | 290.00 | 290.00 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0398 | AMERICAN EXPRESS | 19.96 | 19.96 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0399 | AMERICAN EXPRESS | 195.22 | 195.22 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0400 | AMERICAN EXPRESS | 215.56 | 215.56 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0401 | MCCLLENAGHAN, AUTUMN | 64.19 | 64.19 | 0138839005 5200 | CGS K12SWP R5 / TRAVEL & CONFERENCES |
| T97R0402 | BELL, LYNNE | 260.30 | 260.30 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0403 | MCDONALD, MARESSA | 462.59 | 462.59 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0404 | DEAN, JILLIAN | 400.86 | 400.86 | 0138700A22 5200 | CTEIG-Admin 22 / TRAVEL & CONFERENCES |
| T97R0405 | AMERICAN EXPRESS | 42.95 | 42.95 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0406 | AMERICAN EXPRESS | 49.55 | 49.55 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0407 | AMERICAN EXPRESS | 330.00 | 330.00 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0409 | DEAN, JILLIAN | 42.88 | 42.88 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0410 | HOSA | 205.00 | 205.00 | 0138710022 5300 | CTEIG-Instruction 22 / DUES & MEMBERSHIPS |
| T97R0411 | AMERICAN EXPRESS | 4,185.60 | 4,185.60 | 0138710022 5220 | CTEIG-Instruction 22 / Conferences |
| T97R0412 | AMERICAN EXPRESS | 5.00 | 5.00 | 0138700A22 4300 | CTEIG-Admin 22 / MATERIALS & SUPPLIES |

User ID: MFINSK

Report ID: PO010_Fund

<v. 030305>

Page No.: 1

Current Date: 02/28/2024

Current Time: 08:05:04

COLLEGE & CAREER ADV
PURCHASE ORDER DETAIL REPORT BY FUND
BOARD OF TRUSTEES MEETING 03/06/2024

FROM 12/05/2023 TO 02/27/2024

| <u>PO NUMBER</u> | <u>VENDOR</u> | <u>PO TOTAL</u> | <u>ACCOUNT AMOUNT</u> | <u>ACCOUNT NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|------------------|--------------------------------|-----------------|-----------------------|-----------------------|---|
| T97R0413 | AMERICAN EXPRESS | 46.61 | 46.61 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0414 | AMERICAN EXPRESS | 199.60 | 199.60 | 01901901 4300 | Adult Program-General CAEP / MATERIALS & SUPPLI |
| T97R0416 | HOSA | 225.00 | 225.00 | 0138710022 5300 | CTEIG-Instruction 22 / DUES & MEMBERSHIPS |
| T97R0418 | PEREZ, MARIA DEL CARMEN | 50.44 | 50.44 | 0138710022 5200 | CTEIG-Instruction 22 / TRAVEL & CONFERENCES |
| T97R0419 | ANDRE, JAQUES | 180.96 | 180.96 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0420 | DAVISSON, MARISSA | 122.49 | 122.49 | 0138839005 5200 | CGS K12SWP R5 / TRAVEL & CONFERENCES |
| T97R0421 | MCDONALD, MARESSA | 21.62 | 21.62 | 0138839005 5200 | CGS K12SWP R5 / TRAVEL & CONFERENCES |
| T97R0422 | BELL, LYNNE | 57.64 | 57.64 | 0138839005 5200 | CGS K12SWP R5 / TRAVEL & CONFERENCES |
| T97R0423 | BELL, LYNNE | 49.78 | 49.78 | 0138839005 5200 | CGS K12SWP R5 / TRAVEL & CONFERENCES |
| T97R0424 | AMAZON.COM | 298.03 | 298.03 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0425 | AMAZON.COM | 391.97 | 391.97 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0426 | AMAZON.COM | 16.11 | 16.11 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0427 | AMERICAN EXPRESS | 150.74 | 150.74 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0428 | AMERICAN EXPRESS | 225.00 | 225.00 | 0138710022 5220 | CTEIG-Instruction 22 / Conferences |
| T97R0429 | AMERICAN EXPRESS | 51.40 | 51.40 | 01007901 4300 | Adult Program-LBUSD General / MATERIALS & SUPPL |
| T97R0430 | LAGUNA NIGUEL CHAMBER OF COMME | 210.00 | 210.00 | 0138700A22 5300 | CTEIG-Admin 22 / DUES & MEMBERSHIPS |
| T97R0431 | MISSION VIEJO CHAMBER OF COMME | 165.00 | 165.00 | 0138700A22 5300 | CTEIG-Admin 22 / DUES & MEMBERSHIPS |
| T97R0432 | CAL-HOSA INC | 875.00 | 875.00 | 0138710022 5220 | CTEIG-Instruction 22 / Conferences |
| T97R0433 | HOSA | 745.00 | 745.00 | 0138710022 5300 | CTEIG-Instruction 22 / DUES & MEMBERSHIPS |
| T97R0434 | AMERICAN EXPRESS | 86.27 | 86.27 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0435 | CAL-HOSA INC | 175.00 | 175.00 | 0138710022 5220 | CTEIG-Instruction 22 / Conferences |
| T97R0436 | AMERICAN EXPRESS | 21.06 | 21.06 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0437 | AMERICAN EXPRESS | 61.92 | 61.92 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0438 | AMERICAN EXPRESS | 57.32 | 57.32 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0439 | AMERICAN EXPRESS | 21.00 | 21.00 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0440 | AMERICAN EXPRESS | 232.77 | 232.77 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0441 | AMERICAN EXPRESS | 232.77 | 232.77 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0442 | AMERICAN EXPRESS | 92.45 | 92.45 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0443 | AMERICAN EXPRESS | 25.00 | 25.00 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0444 | AMERICAN EXPRESS | 479.49 | -479.49 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0445 | AMERICAN EXPRESS | 227.80 | 227.80 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0446 | AMERICAN EXPRESS | 28.98 | 28.98 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |

User ID: MFINSK

Report ID: PO010_Fund

<v. 030305>

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Current Date: 02/28/2024

Current Time: 08:05:04

COLLEGE & CAREER ADV
PURCHASE ORDER DETAIL REPORT BY FUND
BOARD OF TRUSTEES MEETING 03/06/2024

FROM 12/05/2023 TO 02/27/2024

| <u>PO NUMBER</u> | <u>VENDOR</u> | <u>PO TOTAL</u> | <u>ACCOUNT AMOUNT</u> | <u>ACCOUNT NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|------------------|--------------------------------|-----------------|-----------------------|-----------------------|--|
| T97R0447 | AMERICAN EXPRESS | 195.00 | 195.00 | 0138700A22 5300 | CTEIG-Admin 22 / DUES & MEMBERSHIPS |
| T97R0448 | AMERICAN EXPRESS | 137.13 | 137.13 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0450 | AMERICAN EXPRESS | 425.00 | 425.00 | 0138700A22 5220 | CTEIG-Admin 22 / Conferences |
| T97R0451 | MCCLLENAGHAN, AUTUMN | 9.36 | 9.36 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0452 | AMERICAN EXPRESS | 3.25 | 3.25 | 0138700A22 4300 | CTEIG-Admin 22 / MATERIALS & SUPPLIES |
| T97R0453 | MCCLLENAGHAN, AUTUMN | 155.24 | 155.24 | 0138839005 5200 | CGS K12SWP R5 / TRAVEL & CONFERENCES |
| T97R0454 | AMERICAN EXPRESS | 11.31 | 11.31 | 0138700A22 4300 | CTEIG-Admin 22 / MATERIALS & SUPPLIES |
| T97R0455 | AMERICAN EXPRESS | 20.99 | 20.99 | 0138700A22 4300 | CTEIG-Admin 22 / MATERIALS & SUPPLIES |
| T97R0456 | CAL-HOSA INC | 225.00 | 225.00 | 0138710022 5220 | CTEIG-Instruction 22 / Conferences |
| T97R0458 | CAL-HOSA INC | 250.00 | 250.00 | 0138710022 5220 | CTEIG-Instruction 22 / Conferences |
| T97R0459 | AMERICAN EXPRESS | 358.55 | 358.55 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0460 | AMERICAN EXPRESS | 520.00 | 520.00 | 0138710022 5300 | CTEIG-Instruction 22 / DUES & MEMBERSHIPS |
| T97R0461 | AMERICAN EXPRESS | 49.98 | 49.98 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0462 | AMAZON.COM | 177.04 | 177.04 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0463 | A-1 AWARDS & ENGRAVING | 71.11 | 71.11 | 0138700A22 4300 | CTEIG-Admin 22 / MATERIALS & SUPPLIES |
| T97R0464 | SETON | 3,026.13 | 3,026.13 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0465 | AMERICAN EXPRESS | 29.63 | 29.63 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0466 | AMAZON.COM | 562.71 | 562.71 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0467 | AMERICAN EXPRESS | 84.90 | 84.90 | 0138710022 5220 | CTEIG-Instruction 22 / Conferences |
| T97R0468 | NORTHERN ORANGE COUNTY WORKERS | 9,138.00 | 3,198.30 | 0110010015 3601 | Instruction / WORKERS'COMP-CERTIFICATED |
| T97R0469 | CARVER, BRIAN | 183.40 | 5,939.70 | 0140040015 3602 | Support Staff / WORKERS'COMP-CLASSIFIED |
| T97R0470 | CARVER, BRIAN | 118.56 | 183.40 | 0138700723 5200 | CTEIG-LBUSD 23 / TRAVEL & CONFERENCES |
| T97R0471 | GUTIERREZ, ALFONSO | 96.46 | 118.56 | 0138700723 5200 | CTEIG-LBUSD 23 / TRAVEL & CONFERENCES |
| T97R0472 | MCCLLENAGHAN, AUTUMN | 57.62 | 83.92 | 0138700A22 4300 | CTEIG-Admin 22 / MATERIALS & SUPPLIES |
| T97R0473 | HENRY SCHEIN INC. | 786.42 | 12.54 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0474 | MCDONALD, MARESSA | 26.80 | 57.62 | 0138839005 5200 | CGS K12SWP R5 / TRAVEL & CONFERENCES |
| T97R0475 | PEREZ, MARIA DEL CARMEN | 162.81 | 393.21 | 01163901 5810 | Dental Assistant-Adult / Professional Services |
| T97R0476 | DEAN, JILLIAN | 391.95 | 393.21 | 0138700A22 5810 | CTEIG-Admin 22 / Professional Services |
| T97R0477 | AMERICAN EXPRESS | 490.28 | 26.80 | 0138839005 5200 | CGS K12SWP R5 / TRAVEL & CONFERENCES |
| | | | 162.81 | 0138710022 5200 | CTEIG-Instruction 22 / TRAVEL & CONFERENCES |
| | | | 391.95 | 0138710022 5200 | CTEIG-Instruction 22 / TRAVEL & CONFERENCES |
| | | | 490.28 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |

User ID: MFINSK

Report ID: PO010_Fund

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Current Date: 02/28/2024

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COLLEGE & CAREER ADV
PURCHASE ORDER DETAIL REPORT BY FUND
 BOARD OF TRUSTEES MEETING 03/06/2024

FROM 12/05/2023 TO 02/27/2024

| <u>PO NUMBER</u> | <u>VENDOR</u> | <u>PO TOTAL</u> | <u>ACCOUNT AMOUNT</u> | <u>ACCOUNT NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|------------------|--------------------------------|------------------|-----------------------|-----------------------|---|
| T97R0478 | AMAZON.COM | 34.90 | 34.90 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0479 | AMAZON.COM | 349.12 | 349.12 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| T97R0480 | MCKESSON MEDICAL SURGICAL | 1,814.97 | 1,814.97 | 01125901 4310 | Surgical Technician-Adult / Instructional Supplies |
| T97R0481 | AMERICAN EXPRESS | 24.95 | 24.95 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0482 | AMERICAN EXPRESS | 17.22 | 17.22 | 0138839005 4300 | CGS K12SWP R5 / MATERIALS & SUPPLIES |
| T97R0483 | AMERICAN EXPRESS | 53.88 | 53.88 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0484 | AMERICAN EXPRESS | 165.65 | 165.65 | 0138710022 4300 | CTEIG-Instruction 22 / MATERIALS & SUPPLIES |
| T97R0485 | AMAZON.COM | 10.75 | 10.75 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0486 | AMAZON.COM | 320.22 | 320.22 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0487 | MCMaster CARR | 251.94 | 251.94 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0488 | MCMaster CARR | 142.44 | 142.44 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0489 | SAN JOAQUIN COUNTY OFFICE OF E | 1,200.00 | 1,200.00 | 0110127415 5810 | Human Resources/KS / Professional Services |
| T97R0490 | JOHNSON, ERIC | 80.86 | 80.86 | 0138710022 5200 | CTEIG-Instruction 22 / TRAVEL & CONFERENCES |
| T97R0491 | AMAZON.COM | 125.93 | 125.93 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0492 | BELL, LYNNE | 36.18 | 36.18 | 0138839005 5200 | CGS K12SWP R5 / TRAVEL & CONFERENCES |
| T97R0494 | HOLGUIN, LUPE | 16.88 | 16.88 | 01901901 5200 | Adult Program-General CAEP / TRAVEL & CONFERENC |
| T97R0495 | HOLGUIN, LUPE | 9.04 | 9.04 | 01901901 5200 | Adult Program-General CAEP / TRAVEL & CONFERENC |
| T97R0496 | AMERICAN EXPRESS | 2,595.65 | 702.44 | 01163901 4310 | Dental Assistant-Adult / Instructional Supplies |
| | | | 621.63 | 01190901 4310 | Pharmacy Technician-Adult / Instructional Supplies |
| T97R0497 | MCKESSON MEDICAL SURGICAL | 1,378.26 | 1,271.58 | 01191901 4310 | Medical Assistant-Adult / Instructional Supplies |
| | | | 689.12 | 01191901 4310 | Medical Assistant-Adult / Instructional Supplies |
| | | | 689.14 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0498 | CAL-HOSA INC | 325.00 | 325.00 | 0138710022 5220 | CTEIG-Instruction 22 / Conferences |
| T97R0499 | JONES, SCOTT | 42.90 | 42.90 | 01125901 4310 | Surgical Technician-Adult / Instructional Supplies |
| T97R0500 | FIREFIGHTERS' SAFETY CENTER | 813.81 | 813.81 | 01467901 4310 | Emergency Med Tech CCTC-ADULT / Instructional Suppl |
| T97R0501 | AMERICAN EXPRESS | 31.26 | 31.26 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0502 | AMERICAN EXPRESS | 278.24 | 278.24 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0503 | AMAZON.COM | 163.12 | 163.12 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0504 | AMAZON.COM | 35.05 | 35.05 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0505 | AMERICAN EXPRESS | 40.10 | 40.10 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97R0506 | AMAZON.COM | 40.50 | 40.50 | 0138710023 4310 | CTEIG-Instruction 23 / Instructional Supplies |
| T97X0028 | REV ROBOTICS LLC | 6,000.00 | 4,000.00 | 0138710022 4310 | CTEIG-Instruction 22 / Instructional Supplies |
| | Fund 01 Total: | 52,620.86 | 50,620.86 | | |
| | Total Account Amount: | | 50,620.86 | | |

User ID: MFINSK

Report ID: PO010_Fund

<v. 030305>

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Current Date: 02/28/2024

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COLLEGE & CAREER ADV
Consolidated Check Register
 from 12/5/2023 to 2/27/2024

CONSENT CALENDAR

Agenda Item 4
 March 6, 2024

| Check | Payee ID | Payee Name | Reference | Subs | Check Date | Cancel Date | Type | Status | Check Amount |
|-------------|------------|--------------------------------|-----------------|------|------------|-------------|------|--------|--------------|
| 97 00016455 | V9702154 | DAVISSON, MARISSA | MILEAGE 113023A | OH | 12/06/2023 | | MW | IS | 45.88 |
| 97 00016456 | V9701889 | GRABER, JANA | REIM 110623A | OH | 12/06/2023 | | MW | IS | 150.88 |
| 97 00016457 | V9702166 | MCDONALD, MARESSA | MILEAGE 120223A | OH | 12/06/2023 | | MW | IS | 31.44 |
| 97 00016458 | V9702034 | PEREZ, MARIA DEL CARMEN | MILEAGE 112923A | OH | 12/06/2023 | | MW | IS | 32.75 |
| 97 00016459 | V9702168 | SULLIVAN, PATRICK | REIM 102023A | OH | 12/06/2023 | | MW | IS | 163.05 |
| 97 00016460 | V9701971 | SELFF, SEAN | REIM 111723 | OH | 12/07/2023 | | MW | IS | 370.22 |
| 97 00016461 | VOID.CONTI | Void - Continued Stub | CONTINUE | OH | 12/14/2023 | | VM | VD | 0.00 |
| 97 00016462 | V9701672 | AMERICAN EXPRESS | 92165 NOV2023 | OH | 12/14/2023 | | MW | IS | 20,780.04 |
| 97 00016463 | V9702110 | BELL, LYNNE | REIM 102723B | OH | 12/14/2023 | | MW | IS | 260.30 |
| 97 00016464 | V9701616 | CULVER-NEWLIN/McMAHAN BUSINESS | 40443 | OH | 12/14/2023 | | MW | IS | 1,318.86 |
| 97 00016465 | V9701972 | DANA POINT CHAMBER OF COMMERCE | 16566 | OH | 12/14/2023 | | MW | IS | 175.00 |
| 97 00016466 | V9701799 | DEAN, JILLIAN | MILEAGE 120723 | OH | 12/14/2023 | | MW | IS | 400.86 |
| 97 00016467 | V9700948 | HENRY SCHEIN INC. | 3780452 | OH | 12/14/2023 | | MW | IS | 1,669.42 |
| 97 00016468 | V9702095 | MCCLLENAGHAN, AUTUMN | MILEAGE 113023 | OII | 12/14/2023 | | MW | IS | 64.19 |
| 97 00016469 | V9702166 | MCDONALD, MARESSA | REIM 120523 | OH | 12/14/2023 | | MW | IS | 462.55 |
| 97 00016470 | V9700102 | SAN JUAN CAPISTRANO | 4738 | OH | 12/14/2023 | | MW | IS | 125.00 |
| 97 00016471 | V9701553 | PATTERSON DENTAL SUPPLY INC. | 4225470632 | OH | 12/15/2023 | | MW | IS | 248.26 |
| 97 00016472 | V9700119 | SPARKLETTS | 21920686120123 | OH | 12/15/2023 | | MW | IS | 33.92 |
| 97 00016473 | V9701684 | CSEBA | EAP DEC23 | OH | 12/18/2023 | | MW | IS | 3,818.64 |
| 97 00016474 | V9701846 | METLIFE SMALL MARKET | LIFE DEC23 | OH | 12/18/2023 | | MW | IS | 301.10 |
| 97 00016475 | V9701799 | DEAN, JILLIAN | REIM 121523 | OH | 12/19/2023 | | MW | IS | 42.88 |
| 97 00016476 | V9701877 | ANDRE, JAQUES | REIM 121823 | OH | 01/11/2024 | | MW | IS | 180.96 |
| 97 00016477 | V9702110 | BELL, LYNNE | MILEAGE 120123 | OH | 01/11/2024 | | MW | IS | 107.42 |
| 97 00016478 | V9702154 | DAVISSON, MARISSA | MILEAGE 122123 | OH | 01/11/2024 | | MW | IS | 122.49 |
| 97 00016479 | V9702166 | MCDONALD, MARESSA | MILEAGE 122023 | OII | 01/11/2024 | | MW | IS | 21.62 |
| 97 00016480 | V9702034 | PEREZ, MARIA DEL CARMEN | MILEAGE 122123 | OH | 01/11/2024 | | MW | IS | 50.44 |
| 97 00016481 | V9701684 | CSEBA | EAP JAN24 | OH | 01/17/2024 | | MW | IS | 3,818.64 |
| 97 00016482 | V9701846 | METLIFE SMALL MARKET | LIFE JAN24 | OH | 01/17/2024 | | MW | IS | 295.10 |
| 97 00016483 | VOID.CONTI | Void - Continued Stub | CONTINUE | OH | 01/18/2024 | | VM | VD | 0.00 |
| 97 00016484 | V9701672 | AMERICAN EXPRESS | 92165 DEC2023 | OH | 01/18/2024 | | MW | IS | 7,577.31 |
| 97 00016485 | V9701880 | CAL-HOSA Inc | 99598271 | OH | 01/18/2024 | | MW | IS | 1,050.00 |
| 97 00016486 | V9701217 | CDW GOVERNMENT | MD72842 | OH | 01/18/2024 | | MW | IS | 1,287.61 |
| 97 00016487 | V9700066 | HOME DEPOT CREDIT SERVICES | 8200216 | OH | 01/18/2024 | | MW | IS | 912.52 |
| 97 00016488 | V9701977 | HOSA | 99599880 | OH | 01/18/2024 | | MW | IS | 1,355.00 |

User: MFINSK - Melanie F Inskeep

Report: BK3005: Consolidated Check Register

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Current Date: 02/28/2024

Current Time: 08:05:28

COLLEGE & CAREER ADV
Consolidated Check Register
from 12/5/2023 to 2/27/2024

| Check | Payee ID | Payee Name | Reference | Subs | Check Date | Cancel Date | Type | Status | Check Amount |
|-------------|----------|--------------------------------|-----------------|------|------------|-------------|------|--------|--------------|
| 97 00016489 | V9702146 | KLEIN EDUCATION SYSTEMS INC. | 22170 | | | | | | |
| 97 00016490 | V9702014 | LAGUNA NIGUEL CHAMBER OF COMME | 12947 | OH | 01/18/2024 | | MW | IS | 63,156.7 |
| 97 00016491 | V9701991 | MISSION VIEJO CHAMBER OF COMME | 3042 | OH | 01/18/2024 | | MW | IS | 210.00 |
| 97 00016492 | V9700060 | EMPLOYMENT DEVELOPMENT DEPT | 94253051 LEC23 | OH | 01/19/2024 | | MW | IS | 165.00 |
| 97 00016493 | V9702095 | MCCLLENAGHAN, AUTUMN | REIM 122123 | OH | 01/19/2024 | | MW | IS | 401.80 |
| 97 00016494 | V9701738 | MCKESSON MEDICAL SURGICAL | 21571629 | OH | 01/19/2024 | | MW | IS | 164.60 |
| 97 00016495 | V9702106 | OES OFFICE FURNITURE | 7780 | OH | 01/19/2024 | | MW | IS | 116.90 |
| 97 00016496 | V9700119 | SPARKLETTS | 21920686010124 | OH | 01/19/2024 | | MW | IS | 2,924.70 |
| 97 00016497 | V9701863 | BERKMAN, NICOLE | CELL OCT DEC 23 | OH | 01/23/2024 | | MW | IS | 4.90 |
| 97 00016498 | V9701799 | DEAN, JILLIAN | CELL OCT DEC 23 | OH | 01/23/2024 | | MW | IS | 75.00 |
| 97 00016499 | V9701852 | THOMAS, KIMBERLEY | CELL OCT DEC 23 | OH | 01/23/2024 | | MW | IS | 75.00 |
| 97 00016500 | V9701669 | VELLANOWETH, DOMINIC | CELL OCT DEC 23 | OH | 01/23/2024 | | MW | IS | 75.00 |
| 97 00016501 | V9701880 | CAL-HOSA Inc | 99598844 | OH | 01/24/2024 | | MW | IS | 75.00 |
| 97 00016502 | V9701977 | HOSA | 99599715 | OH | 01/24/2024 | | MW | IS | 475.00 |
| 97 00016503 | V9701895 | REDBIRD FLIGHT SIMULATIONS INC | 19590 | OH | 01/25/2024 | | MW | IS | 225.00 |
| 97 00016504 | V9701693 | A-1 AWARDS & ENGRAVING | AA 224018 | OH | 01/30/2024 | | MW | IS | 161.60 |
| 97 00016505 | V9700002 | CAPISTRANO UNIFIED SCHOOL DIST | 68TI0413 | OH | 02/02/2024 | | MW | IS | 71.10 |
| 97 00016506 | V9701253 | SOUTHWEST SCHOOL & OFFICE SUPP | 6000228187 | OH | 02/02/2024 | | MW | IS | 1,444.70 |
| 97 00016507 | V9702167 | CARVER, BRIAN | MILEAGE 121423A | OH | 02/06/2024 | | MW | IS | 250.50 |
| 97 00016508 | V9700109 | Gutierrez, Alfonso | REIM 11023 | OH | 02/06/2024 | | MW | IS | 301.90 |
| 97 00016509 | V9700948 | HENRY SCHEIN INC. | 66396238 | OH | 02/06/2024 | | MW | IS | 96.40 |
| 97 00016510 | V9701684 | CSEBA | EAP FEB24 | OH | 02/07/2024 | | MW | IS | 786.40 |
| 97 00016511 | V9700060 | EMPLOYMENT DEVELOPMENT DEPT | 94253051 DEC23 | OH | 02/07/2024 | | MW | IS | 3,816.90 |
| 97 00016512 | V9701846 | METLIFE SMALL MARKET | LIFE FEB24 | OH | 02/07/2024 | | MW | IS | 84.20 |
| 97 00016513 | V9701799 | DEAN, JILLIAN | MILEAGE 020224 | OH | 02/08/2024 | | MW | IS | 295.10 |
| 97 00016514 | V9702095 | MCCLLENAGHAN, AUTUMN | MILEAGE 020224 | OH | 02/08/2024 | | MW | IS | 391.90 |
| 97 00016515 | V9702166 | MCDONALD, MARESSA | MILEAGE 020224 | OH | 02/08/2024 | | MW | IS | 57.60 |
| 97 00016516 | V9702034 | PEREZ, MARIA DEL CARMEN | MILEAGE 013124 | OH | 02/08/2024 | | MW | IS | 26.80 |
| 97 00016517 | V9701672 | AMERICAN EXPRESS | 92165 JAN2024 | OH | 02/14/2024 | | MW | IS | 162.80 |
| 97 00016518 | V9700002 | CAPISTRANO UNIFIED SCHOOL DIST | 68TI0604 | OH | 02/16/2024 | | MW | IS | 8,478.70 |
| 97 00016519 | V9701738 | MCKESSON MEDICAL SURGICAL | 21705426 | OH | 02/16/2024 | | MW | IS | 566.30 |
| 97 00016520 | V9702155 | McMASTER CARR | 21936208 | OH | 02/16/2024 | | MW | IS | 1,684.40 |
| 97 00016521 | V9702155 | McMASTER CARR | 22011376 | OH | 02/16/2024 | | MW | IS | 251.90 |
| 97 00016522 | V9701102 | NORTHERN ORANGE COUNTY WORKERS | 300396 | OH | 02/16/2024 | | MW | IS | 341.80 |
| | | | | | | | | | 9,138.00 |

User: MFINSK - Melanie F Inskip

Report: BK3005: Consolidated Check Register

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Current Date: 02/28/2024

Current Time: 08:05:28

COLLEGE & CAREER ADV
Consolidated Check Register
 from 12/5/2023 to 2/27/2024

| Check | Payee ID | Payee Name | Reference | Subs | Check Date | Cancel Date | Type | Status | Check Amount |
|-------------|----------|--------------------------------|----------------|------|------------|-------------|------|--------|--------------|
| 97 00016523 | V9701410 | SAN JOAQUIN COUNTY OFFICE OF E | 242503 | OH | 02/16/2024 | | MW | IS | 1,200.0 |
| 97 00016524 | V9700663 | SETON | 9355360967 | OH | 02/16/2024 | | MW | IS | 3,026.1 |
| 97 00016525 | V9700119 | SPARKLETTS | 21920686020124 | OH | 02/16/2024 | | MW | IS | 12.9 |
| 97 00016526 | V9702110 | BELL, LYNNE | MILEAGE 021424 | OH | 02/23/2024 | | MW | IS | 36.1 |
| 97 00016527 | V9702125 | HOLGUIN, LUPE | MILEAGE 121223 | OH | 02/23/2024 | | MW | IS | 25.9 |
| 97 00016528 | V9701961 | JOHNSON, ERIC | MILEAGE 022024 | OH | 02/23/2024 | | MW | IS | 75.0 |
| 97 00016529 | V9701701 | JONES, SCOTT | REIM 020224 | OH | 02/26/2024 | | MW | IS | 39.8 |

Issued: 148,244.81
97 Bank Total: 148,244.81

Grand Total: 148,244.81



PERSONNEL ASSIGNMENT ORDER

CERTIFICATED PERSONNEL RESIGNATION/SEPARATION

| NAME | TITLE | EFFECTIVE DATE | LOCATION |
|---------------------|--------------------------|----------------|------------------------|
| Katherine Amoukhteh | Work Based Learning Tech | 02/07/2024 | Business Office |
| Vince Tyson | Teacher | 05/30/2024 | Dana Hills High School |

CONSENT CALENDAR

Agenda Item 5
March 6, 2024

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board
FROM: Melanie Inskeep, Accountant
DATE: March 6, 2024
SUBJECT: Second Interim Report

BACKGROUND INFORMATION

Education Code 1240(j)(l) requires that districts provide the County Superintendents of Schools with an interim report on the organization's fiscal condition through the periods ending October 31 and January 31.

CURRENT SITUATION

Staff has prepared the Second Interim Report as of January 31, 2024.

For Second Interim Report, updated Current Budget for fiscal year 2023/24 includes total revenue projection of \$ 8,643,095, with total projected expenditures of \$ 9,330,769. Fiscal Year 2023/24 Budget Utilizes \$687,674 of the \$3,013,710 beginning fund balance, which includes Cary-Over and Reserves, resulting in an ending fund balance of \$2,326,036.

The following assumptions were made in preparation of the College and Career Advantage's (CCA) current budget and the First Interim Report for the 2023/24 fiscal year.

GENERAL FUND REVENUES

All Other State Revenues: \$7,111,316

Career Technical Education Incentive Grant (CTEIG): \$3,675,282

2022/23 Carry-Over/Passthrough \$638,503

2023/24 \$3,036,780 (Decreased -\$159,362)

K12 Strong Workforce Program (K12 SWP): \$3,065,360

2021/22 Carry-Over/Passthrough \$195,000

2022/23 Carry-Over/Passthrough \$732,439

2023/24 Pathway Coordinator \$130,000

2023/24 OC Regional Consortium \$30,561

2024/25 Round 6 Award \$1,977,360 (New)

STRS on Behalf projection: \$370,674

ACTION/VOTE

Agenda Item 8
March 6, 2024

All Other Local Revenues: \$1,531,778

Interest: \$100,000

California Adult Education Program (CAEP): \$649,509

2023/24 Grant: \$505,425

2023/24 ELL Grant: \$144,084

Apportionment/Passthrough from JPA Partner Districts: \$621,830

K16 Grants: \$160,439

2023/24 \$43,000 (3 Years 2023/24 through 2025/26)

2022/23 Carryover of CUSD Passthrough: \$37,439

2023/24 CUSD Passthrough: \$80,000 (4 Years 2022/23 through 2025/26)

In summary, total revenue projected at Second Interim for 2023/24 is \$8,643,095 an increase of \$1,817,998 from First Interim.

GENERAL FUND EXPENDITURES

Certificated and Classified Salaries

Certificated salaries are projected to be \$2,476,960 a decrease based on updated projections for 2023/24.

Classified salaries are projected at \$1,451,818, an increase of \$460,215 based K12 SWP Improvement Grant. Will be adjusted based on actual expenditures at Estimated Actuals.

Employee Benefits

Employee Benefits are projected to be \$1,943,554, an increase of \$270,725 from First Interim. This reflects the increases in salaries with their correlating benefits based on percentage of salary from K12 SWP Grants and an increase to Statutory Benefit Rates and Health Insurance costs.

Textbooks, Supplies and Non-capitalized Equipment

Expenditures for textbooks, materials and supplies and equipment are projected at \$686,535, an increase of \$260,016 from First Interim to include expenses projected from CTEIG and K12 SWP Grants.

Services and Other Operating Expenditures

Expenditures for services and operating expenditures are projected at \$861,924, an increase of \$286,850 from First Interim including increased projected operating expenses for CTEIG and K12 SWP Grants.

Capital Outlay

Capital Outlay for 2023/24 \$272,261, an increase of \$164,653 from First Interim including increased projected operating expenses for CTEIG and K12 SWP Grants

Other Outgo

Total Other Outgo \$1,637,715, an increase of \$446,777 from First Interim.
2021/22 K12 SWP (Round 4) Passthrough – CUSD/LBUSD: \$195,000
2022/23 K12 SWP (Round 5) Passthrough – CUSD/LBUSD: \$117,000
2023/24 K12 SWP (Round 5) Passthrough – CUSD/LBUSD: \$486,617 (New)
2022/23 CTEIG Passthrough - CUSD/LBUSD: \$79,903
2023/24 CTEIG Passthrough - CUSD/LBUSD: \$759,195 (Decrease-\$39,840)

In summary, total expenditures at Second Interim for fiscal year 2023/24 are projected to be \$9,330,769, an increase of \$1,637,715 from the First Interim.

ENDING FUND BALANCE

The following reflects the components of the CCA’s July 1, 2023, beginning fund balance of \$3,013,709:

| | |
|--------------|--|
| \$ 10,000 | Revolving Cash Fund |
| \$ 11,925 | Restricted (Handicap Pupils) |
| \$ 304,111 | Reserve for Economic Uncertainties |
| \$ 2,687,673 | Reserve of COVID Supplemental from 2021/22 |

Fiscal Year 2023/24 ending fund balance for CCA is projected to be at \$2,326,036.

SUBSEQUENT MULTIYEAR PROJECTIONS (2024/25 AND 2025/26)

Revenue

Staff anticipates revenue projections for 2024/25 and 2025/26 to remain at 2023/24 levels for K12 SWP Pathway Coordinator (\$130,000), CTEIG (\$3,036,780), CAEP (\$505,425) and adjusting anticipated interest to \$50,000. Staff also anticipates Apportionment/Passthrough increasing with COLAs from the JPA Districts for 2024/25 \$1,608,200 and 2025/26 \$1,694,880. STRS on Behalf is projected at \$383,648 for 2024/25 and \$397,076 for 2025/26. Continued K16 Funding of \$123,000 for 2024/25 and 2025/26. Staff is including a conservative estimate based on prior year awards for K12 Strong Workforce Program Grant funds for 2024/25 \$435,341 and 2025/26 \$517,999,. At the time of First Interim, for 2024/25 revenue is projected at \$6,272,394 and for 2025/26 projected revenue is \$6,455,160.

Expenditures

Expenditures projected to match revenues for 2024/25 at \$6,272,394 and are \$6,455,160 for 2025/26. Expenditures may be adjusted when more information becomes available.

In summary, at Second Interim of fiscal year 2023/24 ending fund balance projection for both 2024/25 and 2025/26 is \$2,326,036.

PROJECTION OF FINANCIAL CONDITION

This Second Interim Report is based on the most updated and reliable fiscal information available. Based on this fiscal information Staff is projecting that the CCA will be in a positive financial position for the fiscal years of 2023/24, 2024/25 and 2025/26.

RECOMMENDATION

It is respectfully requested that the Governing Board approve a Positive Certification of the updated fiscal plan as presented. The Second Interim Report will become the CCA's revised current operating budget for fiscal year 2023/24.

ACTION/VOTE

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: _____ Date: _____
JPA Administrator or Designee

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: March 06, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Dr. Paul Weir Telephone: 949-234-9476
Title: Executive Director E-mail: ppweir@capousd.org

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------------------|--|--|-----|---------|
| 1 | Average Daily Attendance | This criterion is not checked for JPAs. | n/a | |
| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
| 2 | Enrollment | This criterion is not checked for JPAs. | n/a | |
| 3 | ADA to Enrollment | This criterion is not checked for JPAs. | n/a | |
| 4 | Local Control Funding Formula (LCFF) Revenue | This criterion is not checked for JPAs. | n/a | |
| 5 | Salaries and Benefits | Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since 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 | |

| | | | | |
|---|--|---|-----------|------------|
| 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 (multi-year) commitments or debt agreements? | X | |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? | n/a | |
| | | • 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? | n/a | |
| 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? | X | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | n/a | |
| | | • Classified? (Section S8B, Line 1b) | n/a | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | n/a | |
| 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 | 5,381,798.99 | 5,293,318.22 | 1,695,941.39 | 7,111,316.22 | 1,817,998.00 | 34.3% |
| 4) Other Local Revenue | | 8600-8799 | 1,350,059.00 | 1,531,778.75 | 1,018,246.53 | 1,531,778.75 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,731,857.99 | 6,825,096.97 | 2,714,187.92 | 8,643,094.97 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,542,948.74 | 2,546,818.00 | 1,336,052.59 | 2,476,960.00 | 69,858.00 | 2.7% |
| 2) Classified Salaries | | 2000-2999 | 1,026,553.01 | 991,500.58 | 510,159.51 | 1,451,817.98 | (460,317.40) | -46.4% |
| 3) Employee Benefits | | 3000-3999 | 1,645,032.69 | 1,672,829.15 | 736,036.28 | 1,943,554.23 | (270,725.08) | -16.2% |
| 4) Books and Supplies | | 4000-4999 | 438,707.40 | 426,518.66 | 334,657.18 | 686,535.33 | (260,016.67) | -61.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 676,595.37 | 575,073.11 | 303,650.88 | 861,923.94 | (286,850.83) | -49.9% |
| 6) Capital Outlay | | 6000-6999 | 50,000.00 | 107,609.02 | 155,019.02 | 272,261.61 | (164,652.59) | -153.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 799,035.50 | 1,190,939.05 | 0.00 | 1,637,715.55 | (446,776.50) | -37.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,178,872.71 | 7,511,287.57 | 3,375,575.46 | 9,330,768.64 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (447,014.72) | (686,190.60) | (661,387.54) | (687,673.67) | | |
| 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) | | | (447,014.72) | (686,190.60) | (661,387.54) | (687,673.67) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,970,590.91 | 3,013,709.98 | | 3,013,709.98 | 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) | | | 2,970,590.91 | 3,013,709.98 | | 3,013,709.98 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,970,590.91 | 3,013,709.98 | | 3,013,709.98 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,523,576.19 | 2,327,519.38 | | 2,326,036.31 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 10,000.00 | 10,000.00 | | 10,000.00 | | |
| 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 | 2,347,269.81 | 2,013,408.87 | | 2,011,925.80 | | |
| c) Committed | | | | | | | | |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 166,306.38 | 304,110.51 | | 304,110.51 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 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 | 799,035.50 | 1,190,939.05 | 391,903.55 | 1,637,715.55 | 446,776.50 | 37.5% |
| 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 | 3,469,795.41 | 2,955,705.55 | 558,599.05 | 2,836,184.05 | (119,521.50) | -4.0% |
| 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 | 1,112,968.08 | 1,146,673.62 | 745,438.79 | 2,637,416.62 | 1,490,743.00 | 130.0% |
| TOTAL, OTHER STATE REVENUE | | | 5,381,798.99 | 5,293,318.22 | 1,695,941.39 | 7,111,316.22 | 1,817,998.00 | 34.3% |
| 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 | 100,000.00 | 100,000.00 | 60,713.90 | 100,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 49,634.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| In-District Premiums/Contributions | | 8674 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 Local Revenue | | 8699 | 548,029.00 | 692,509.00 | 168,628.88 | 692,509.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 702,030.00 | 739,269.75 | 739,269.75 | 739,269.75 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,350,059.00 | 1,531,778.75 | 1,018,246.53 | 1,531,778.75 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 6,731,857.99 | 6,825,096.97 | 2,714,187.92 | 8,643,094.97 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,129,049.00 | 2,129,049.00 | 1,092,338.28 | 2,059,164.00 | 69,885.00 | 3.3% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 413,899.74 | 417,769.00 | 243,714.31 | 417,796.00 | (27.00) | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,542,948.74 | 2,546,818.00 | 1,336,052.59 | 2,476,960.00 | 69,858.00 | 2.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 20,000.00 | 6,533.10 | 6,533.10 | 6,533.10 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 538,992.51 | 440,066.98 | 230,310.63 | 898,650.20 | (458,583.22) | -104.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 153,445.00 | 153,445.00 | 76,722.48 | 153,445.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 314,115.50 | 391,455.50 | 196,593.30 | 393,189.68 | (1,734.18) | -0.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,026,553.01 | 991,500.58 | 510,159.51 | 1,451,817.98 | (460,317.40) | -46.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 803,504.25 | 818,891.49 | 175,654.26 | 845,590.49 | (26,699.00) | -3.3% |
| PERS | | 3201-3202 | 268,164.14 | 256,719.14 | 123,420.92 | 247,200.57 | 9,518.57 | 3.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 52,997.78 | 50,447.06 | 27,339.81 | 52,048.52 | (1,601.46) | -3.2% |
| Health and Welfare Benefits | | 3401-3402 | 439,115.84 | 465,070.83 | 377,099.83 | 721,157.04 | (256,086.21) | -55.1% |
| Unemployment Insurance | | 3501-3502 | 17,840.32 | 17,943.52 | 1,048.37 | 2,397.37 | 15,546.15 | 86.6% |
| Workers' Compensation | | 3601-3602 | 59,967.63 | 60,314.38 | 29,492.17 | 71,615.38 | (11,301.00) | -18.7% |
| OPEB, Allocated | | 3701-3702 | 3,442.73 | 3,442.73 | 1,980.92 | 3,544.86 | (102.13) | -3.0% |
| 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 | | | 1,645,032.69 | 1,672,829.15 | 736,036.28 | 1,943,554.23 | (270,725.08) | -16.2% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 2,600.00 | 1,998.59 | 2,600.00 | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 395,547.55 | 331,708.81 | 227,592.92 | 314,658.81 | 17,050.00 | 5.1% |
| Noncapitalized Equipment | | 4400 | 43,159.85 | 92,209.85 | 105,065.67 | 369,276.52 | (277,066.67) | -300.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 438,707.40 | 426,518.66 | 334,657.18 | 686,535.33 | (260,016.67) | -61.0% |
| 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 | 29,966.58 | 40,851.51 | 45,488.94 | 66,851.51 | (26,000.00) | -63.6% |
| Dues and Memberships | | 5300 | 25,000.00 | 25,000.00 | 20,593.21 | 25,000.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 68,120.00 | 68,871.00 | 68,871.00 | 68,871.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 707.00 | 707.00 | 707.00 | 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 | 553,008.79 | 439,143.60 | 167,123.20 | 698,217.53 | (259,073.93) | -59.0% |
| Communications | | 5900 | 500.00 | 500.00 | 867.53 | 2,276.90 | (1,776.90) | -355.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 676,595.37 | 575,073.11 | 303,650.88 | 861,923.94 | (286,850.83) | -49.9% |
| 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 | 50,000.00 | 107,609.02 | 155,019.02 | 272,261.61 | (164,652.59) | -153.0% |
| 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 | | | 50,000.00 | 107,609.02 | 155,019.02 | 272,261.61 | (164,652.59) | -153.0% |
| 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 | 799,035.50 | 1,190,939.05 | 0.00 | 1,637,715.55 | (446,776.50) | -37.5% |
| 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 | | | | | | | | |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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) | | | 799,035.50 | 1,190,939.05 | 0.00 | 1,637,715.55 | (446,776.50) | -37.5% |
| 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 | | | 7,178,872.71 | 7,511,287.57 | 3,375,575.46 | 9,330,768.64 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| 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 | 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: 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 | 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 | | | | | | | | |
| 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) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|---|--------------------------------|
| 6360 | Pupils with Disabilities Attending ROC/P | 11,925.80 |
| 7431 | COVID-19 Supplemental Funding for ROCPs | 2,000,000.00 |
| Total, Restricted Balance | | 2,011,925.80 |

| Fund: 01 General Fund Resource: 0000 Unrestricted | | |
|--|--------|---|
| Description | Object | 2023-24 Board Approved Operating Budget |
| Ending Fund Balance | 979Z | 314,110.51 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 10,000.00 |
| Stores | 9712 | 0.00 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 0.00 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 0.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 304,110.51 |
| Unassigned/Unappropriated | 9790 | 0.00 |

| Fund: 01 General Fund Resource: 6360 Pupils with Disabilities Attending ROC/P | | |
|--|--------|---|
| Description | Object | 2023-24 Board Approved Operating Budget |
| Ending Fund Balance | 979Z | 11,925.80 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 0.00 |
| Stores | 9712 | 0.00 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 11,925.80 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 0.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 |
| Unassigned/Unappropriated | 9790 | 0.00 |

| Fund: 01 General Fund Resource: 7431 COVID-19 Supplemental Funding for ROCPs | | |
|---|--------|---|
| Description | Object | 2023-24 Board Approved Operating Budget |
| Ending Fund Balance | 979Z | 2,001,483.07 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 0.00 |
| Stores | 9712 | 0.00 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 2,001,483.07 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 0.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 |
| Unassigned/Unappropriated | 9790 | 0.00 |

| Fund: 01 General Fund Resource: 0000 Unrestricted | | |
|--|--------|-------------------------------|
| Description | Object | 2023-24 Original Budget |
| Ending Fund Balance | 979Z | 176,306.38 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 10,000.00 |
| Stores | 9712 | 0.00 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 0.00 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 0.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 166,306.38 |
| Unassigned/Unappropriated | 9790 | 0.00 |

| Fund: 01 General Fund Resource: 6360 Pupils with Disabilities Attending ROC/P | | |
|--|--------|-------------------------------|
| Description | Object | 2023-24 Original Budget |
| Ending Fund Balance | 979Z | 11,925.80 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 0.00 |
| Stores | 9712 | 0.00 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 11,925.80 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 0.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 |
| Unassigned/Unappropriated | 9790 | 0.00 |

| Fund: 01 General Fund Resource: 7431 COVID-19 Supplemental Funding for ROCPs | | |
|---|--------|-------------------------------|
| Description | Object | 2023-24 Original Budget |
| Ending Fund Balance | 979Z | 2,335,344.01 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 0.00 |
| Stores | 9712 | 0.00 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 2,335,344.01 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 0.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 |
| Unassigned/Unappropriated | 9790 | 0.00 |

| Fund: 01 General Fund Resource: 0000 Unrestricted | | |
|--|--------|--------------------------------|
| Description | Object | 2023-24 Projected Totals |
| Ending Fund Balance | 979Z | 314,110.51 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 10,000.00 |
| Stores | 9712 | 0.00 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 0.00 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 0.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 304,110.51 |
| Unassigned/Unappropriated | 9790 | 0.00 |

| Fund: 01 General Fund Resource: 6360 Pupils with Disabilities Attending ROC/P | | |
|--|--------|--------------------------------|
| Description | Object | 2023-24 Projected Totals |
| Ending Fund Balance | 979Z | 11,925.80 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 0.00 |
| Stores | 9712 | 0.00 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 11,925.80 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 0.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 |
| Unassigned/Unappropriated | 9790 | 0.00 |

| Fund: 01 General Fund Resource: 7431 COVID-19 Supplemental Funding for ROCPs | | |
|---|--------|--------------------------------|
| Description | Object | 2023-24 Projected Totals |
| Ending Fund Balance | 979Z | 2,000,000.00 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 0.00 |
| Stores | 9712 | 0.00 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 2,000,000.00 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 0.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 |
| Unassigned/Unappropriated | 9790 | 0.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|--------------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | January 2024 | | | | | | | | | |
| A. BEGINNING CASH | | | 4,997,722.38 | 4,292,544.03 | 2,051,117.66 | 2,570,189.63 | 2,098,773.86 | 1,683,371.14 | 1,542,764.81 | 785,646.79 |
| 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 | | 1,565,941.39 | | 130,000.00 | | | | | 0.00 |
| Other Local Revenue | 8600-8799 | | 87,083.55 | 17,977.32 | 717,190.12 | 9,464.55 | 92,581.55 | 87,481.39 | 6,468.05 | 46,457.29 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 1,653,024.94 | 17,977.32 | 847,190.12 | 9,464.55 | 92,581.55 | 87,481.39 | 6,468.05 | 46,457.29 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 76,893.59 | 64,304.91 | 241,175.34 | 239,992.49 | 241,939.64 | | 471,746.62 | 245,108.13 |
| Classified Salaries | 2000-2999 | | (3,098.07) | 70,188.48 | 89,531.32 | 89,683.22 | 89,293.49 | 85,556.04 | 89,005.03 | 83,236.32 |
| Employee Benefits | 3000-3999 | | 56,042.23 | 88,838.26 | 92,395.80 | 112,768.08 | 127,136.69 | 124,467.96 | 134,387.26 | 134,503.59 |
| Books and Supplies | 4000-4999 | | 5,839.86 | 71,948.32 | 90,603.33 | 36,179.05 | 97,201.34 | 20,259.29 | 12,625.99 | 15,311.28 |
| Services | 5000-5999 | | 125,453.73 | 13,144.75 | 45,014.83 | 82,757.53 | 25,295.53 | (8,689.30) | 20,673.81 | 10,525.03 |
| Capital Outlay | 6000-6999 | | 0.00 | 100,337.41 | 7,271.61 | | | | 47,410.00 | |
| Other Outgo | 7000-7499 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 261,131.34 | 408,762.13 | 565,992.23 | 561,380.37 | 580,866.69 | 221,593.99 | 775,848.71 | 488,684.35 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | (45,459.86) | (687.76) | 237,424.13 | 80,950.00 | 69,830.00 | (3,441.31) | 12,262.64 | 119,000.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | (45,459.86) | (687.76) | 237,424.13 | 80,950.00 | 69,830.00 | (3,441.31) | 12,262.64 | 119,000.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 2,051,612.09 | 1,849,953.80 | (449.95) | 449.95 | (3,052.42) | 3,052.42 | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 2,051,612.09 | 1,849,953.80 | (449.95) | 449.95 | (3,052.42) | 3,052.42 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (2,097,071.95) | (1,850,641.56) | 237,874.08 | 80,500.05 | 72,882.42 | (6,493.73) | 12,262.64 | 119,000.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (705,178.35) | (2,241,426.37) | 519,071.97 | (471,415.77) | (415,402.72) | (140,606.33) | (757,118.02) | (323,227.06) |
| F. ENDING CASH (A + E) | | | 4,292,544.03 | 2,051,117.66 | 2,570,189.63 | 2,098,773.86 | 1,683,371.14 | 1,542,764.81 | 785,646.79 | 462,419.73 |
| 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): | January 2024 | | | | | | | | |
| A. BEGINNING CASH | | 462,419.73 | 301,392.14 | 1,605,211.17 | 4,182,233.14 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | | | | 0.00 | | 0.00 | 0.00 |
| Property Taxes | 8020-8079 | | | | | | | 0.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | | | | | | 0.00 | 0.00 |
| Other State Revenue | 8300-8599 | 30,560.83 | 2,348,034.00 | 3,036,780.00 | | | | 7,111,316.22 | 7,111,316.22 |
| Other Local Revenue | 8600-8799 | 277,520.17 | 49,198.17 | 49,198.17 | 91,158.42 | | | 1,531,778.75 | 1,531,778.75 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 308,081.00 | 2,397,232.17 | 3,085,978.17 | 91,158.42 | 0.00 | 0.00 | 8,643,094.97 | 8,643,094.97 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 223,950.00 | 249,580.95 | 211,135.00 | 211,133.33 | 0.00 | | 2,476,960.00 | 2,476,960.00 |
| Classified Salaries | 2000-2999 | 83,237.00 | 83,237.00 | 83,237.00 | 83,237.00 | 525,474.15 | | 1,451,817.98 | 1,451,817.98 |
| Employee Benefits | 3000-3999 | 134,253.59 | 683,594.26 | 127,583.26 | 127,583.26 | | | 1,943,554.24 | 1,943,554.23 |
| Books and Supplies | 4000-4999 | 17,142.00 | 66,474.93 | 76,474.94 | 176,475.00 | | | 686,535.33 | 686,535.33 |
| Services | 5000-5999 | 10,526.00 | 10,526.00 | 10,526.00 | 10,526.00 | 505,644.03 | | 861,923.94 | 861,923.94 |
| Capital Outlay | 6000-6999 | | | | 117,242.59 | | | 272,261.61 | 272,261.61 |
| Other Outgo | 7000-7499 | | | | 0.00 | 1,637,715.55 | | 1,637,715.55 | 1,637,715.55 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|--------------|--------------|--------------|--------------|----------------|-------------|----------------|--------------|
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 469,108.59 | 1,093,413.14 | 508,956.20 | 726,197.18 | 2,668,833.73 | 0.00 | 9,330,768.65 | 9,330,768.64 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 469,877.84 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 469,877.84 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 3,901,565.89 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,901,565.89 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,431,688.05) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (161,027.59) | 1,303,819.03 | 2,577,021.97 | (635,038.76) | (2,668,833.73) | 0.00 | (4,119,361.73) | (687,673.67) |
| F. ENDING CASH (A + E) | | 301,392.14 | 1,605,211.17 | 4,182,233.14 | 3,547,194.38 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 878,360.65 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | 2024/25 | | | | | | | | |
| A. BEGINNING CASH | | | 3,547,194.38 | 4,388,266.23 | 2,659,364.68 | 2,243,568.68 | 1,827,772.68 | 1,431,615.68 | 1,286,713.68 | 629,249.68 |
| 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 | | | 130,000.00 | | | | | 0.00 | |
| Other Local Revenue | 8600-8799 | | 1,612,367.00 | 88,405.00 | 46,286.00 | 46,286.00 | 46,286.00 | 46,286.00 | 46,286.00 | 46,286.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 1,612,367.00 | 218,405.00 | 46,286.00 | 46,286.00 | 46,286.00 | 46,286.00 | 46,286.00 | 46,286.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 73,404.00 | 63,403.00 | 215,894.00 | 215,894.00 | 196,255.00 | | 457,927.00 | 183,171.00 |
| Classified Salaries | 2000-2999 | | 0.00 | 72,771.00 | 72,771.00 | 72,771.00 | 72,771.00 | 72,771.00 | 72,771.00 | 72,771.00 |
| Employee Benefits | 3000-3999 | | 122,442.00 | 123,442.00 | 123,442.00 | 123,442.00 | 123,442.00 | 68,442.00 | 123,077.00 | 126,458.00 |
| Books and Supplies | 4000-4999 | | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 |
| Services | 5000-5999 | | 24,975.00 | 24,975.00 | 24,975.00 | 24,975.00 | 24,975.00 | 24,975.00 | 24,975.00 | 24,975.00 |
| Capital Outlay | 6000-6999 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 245,821.00 | 309,591.00 | 462,082.00 | 462,082.00 | 442,443.00 | 191,188.00 | 703,750.00 | 432,375.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 525,474.15 | 1,637,715.55 | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 525,474.15 | 1,637,715.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (525,474.15) | (1,637,715.55) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 841,071.85 | (1,728,901.55) | (415,796.00) | (415,796.00) | (396,157.00) | (144,902.00) | (657,464.00) | (386,089.00) |
| F. ENDING CASH (A + E) | | | 4,388,266.23 | 2,659,364.68 | 2,243,568.68 | 1,827,772.68 | 1,431,615.68 | 1,286,713.68 | 629,249.68 | 243,160.68 |
| 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): | | 2024/25 | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | |
| | | 243,160.68 | 3,329,192.68 | 2,938,635.68 | 2,564,780.68 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | | | | | | 0.00 | |
| Property Taxes | 8020-8079 | | | | | | | 0.00 | |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | |
| Federal Revenue | 8100-8299 | | | | | | | 0.00 | |
| Other State Revenue | 8300-8599 | 3,472,121.00 | 383,648.00 | | | | | 3,985,769.00 | 3,985,769.00 |
| Other Local Revenue | 8600-8799 | 46,286.00 | 46,286.00 | 46,286.00 | 169,279.00 | | | 2,286,625.00 | 2,286,625.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 3,518,407.00 | 429,934.00 | 46,286.00 | 169,279.00 | 0.00 | 0.00 | 6,272,394.00 | 6,272,394.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 183,171.00 | 207,639.00 | 170,937.00 | 170,936.00 | | | 2,138,631.00 | 2,138,631.00 |
| Classified Salaries | 2000-2999 | 72,771.00 | 72,771.00 | 72,771.00 | 72,771.00 | 72,764.00 | | 873,245.00 | 873,245.00 |
| Employee Benefits | 3000-3999 | 126,458.00 | 490,106.00 | 126,458.00 | 128,093.00 | | | 1,805,302.00 | 1,805,302.00 |
| Books and Supplies | 4000-4999 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | | | 300,000.00 | 300,000.00 |
| Services | 5000-5999 | 24,975.00 | 24,975.00 | 24,975.00 | 24,974.00 | 400,000.00 | | 699,699.00 | 699,699.00 |
| Capital Outlay | 6000-6999 | | | | | | | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | | | | 455,517.00 | | | 455,517.00 | 455,517.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|--------------|--------------|--------------|--------------|--------------|-------------|----------------|--------------|
| TOTAL DISBURSEMENTS | | 432,375.00 | 820,491.00 | 420,141.00 | 877,291.00 | 472,764.00 | 0.00 | 6,272,394.00 | 6,272,394.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 2,163,189.70 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,163,189.70 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,163,189.70) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 3,086,032.00 | (390,557.00) | (373,855.00) | (708,012.00) | (472,764.00) | 0.00 | (2,163,189.70) | 0.00 |
| F. ENDING CASH (A + E) | | 3,329,192.68 | 2,938,635.68 | 2,564,780.68 | 1,856,768.68 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 1,384,004.68 | |

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) 360,080.96
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,508,706.39

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) 6.54%

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) 268,796.04
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 29,700.00

| | |
|---|--------------|
| 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) | 4,099.52 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 302,595.56 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 0.00 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 302,595.56 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 4,611,096.91 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 489,802.36 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 1,711,169.97 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 59,997.50 |
| 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) | 187,544.87 |
| 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) | 58,584.31 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 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) | 7,118,195.92 |
| 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) | 4.25% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19) | 4.25% |

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) | 302,595.56 |
| 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 (5.77%) times Part III, Line B19); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.77%) 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) | 0.00 |
| 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) | 0.00 |

Approved indirect cost rate: 5.77%
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 |
|------|----------|--|--|-----------|
|------|----------|--|--|-----------|

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | | | | | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 7,111,316.22 | (43.95%) | 3,985,769.00 | 2.41% | 4,081,855.00 |
| 4. Other Local Revenues | 8600-8799 | 1,531,778.75 | 49.28% | 2,286,625.00 | 3.79% | 2,373,305.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 8,643,094.97 | (27.43%) | 6,272,394.00 | 2.91% | 6,455,160.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,476,960.00 | | 2,138,631.00 |
| b. Step & Column Adjustment | | | | 47,800.00 | | 55,040.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (386,129.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,476,960.00 | (13.66%) | 2,138,631.00 | 2.57% | 2,193,671.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,451,817.98 | | 873,245.00 |
| b. Step & Column Adjustment | | | | 30,165.00 | | 23,661.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (608,737.98) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,451,817.98 | (39.85%) | 873,245.00 | 2.71% | 896,906.00 |
| 3. Employee Benefits | 3000-3999 | 1,943,554.23 | (7.11%) | 1,805,302.00 | 4.05% | 1,878,377.00 |
| 4. Books and Supplies | 4000-4999 | 686,535.33 | (56.30%) | 300,000.00 | 0.00% | 300,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 861,923.94 | (18.82%) | 699,699.00 | 4.43% | 730,689.00 |
| 6. Capital Outlay | 6000-6999 | 272,261.61 | (100.00%) | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,637,715.55 | (72.19%) | 455,517.00 | 0.00% | 455,517.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section G below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 9,330,768.64 | (32.78%) | 6,272,394.00 | 2.91% | 6,455,160.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (687,673.67) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 3,013,709.98 | | 2,326,036.31 | | 2,326,036.31 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,326,036.31 | | 2,326,036.31 | | 2,326,036.31 |
| 3. Components of Ending Fund Balance (Form 011) (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| a. Nonspendable | 9710-9719 | 10,000.00 | | 10,000.00 | | 10,000.00 |
| b. Restricted | 9740 | 2,011,925.80 | | 2,011,925.80 | | 2,011,925.80 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 304,110.51 | | 304,110.51 | | 304,110.51 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,326,036.31 | | 2,326,036.31 | | 2,326,036.31 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 304,110.51 | | 304,110.51 | | 304,110.51 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections) | 979Z | | | 0.00 | | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 304,110.51 | | 304,110.51 | | 304,110.51 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F2) | | 3.26% | | 4.85% | | 4.71% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. JPA ADA | | | | | | |
| Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable) | | | | | | |
| 2. Total Expenditures and Other Financing Uses (Line B11) | | 9,330,768.64 | | 6,272,394.00 | | 6,455,160.00 |
| 3. Less: Special Education Pass-through (Not applicable for JPAs) | | N/A | | N/A | | N/A |
| 4. Sub-Total (Line F2 minus F3) | | 9,330,768.64 | | 6,272,394.00 | | 6,455,160.00 |
| 5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 5% | | 5% | | 5% |
| 6. Reserve Standard - By Percent (Line F4 times F5) | | 466,538.43 | | 313,619.70 | | 322,758.00 |
| 7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 80,000.00 | | 80,000.00 | | 80,000.00 |
| 8. Reserve Standard (Greater of Line F6 or F7) | | 466,538.43 | | 313,619.70 | | 322,758.00 |
| 9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8) | | NO | | NO | | NO |
| G. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Salary Adjustments for 2024/25 reflect predicted reduction in stipends and positions for Certificated and Classified employees. | | | | | | |

Provide methodology and assumptions used to estimate revenues, expenditures, reserves and fund balance, and multi year 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 (2020-21) | 2,798,202.46 | 4,394,674.41 | 63.7% |
| Second Prior Year (2021-22) | 3,925,744.65 | 9,366,586.11 | 41.9% |
| First Prior Year (2022-23) | 4,724,605.15 | 9,894,030.25 | 47.8% |
| | Historical Average Ratio: | | 51.1% |

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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): | 46.1% to 56.1% | 46.1% to 56.1% | 46.1% to 56.1% |

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 | | | Status |
|-------------------------------|---|---|--|---------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | Ratio of Salaries and Benefits to Total Expenditures | |
| Current Year (2023-24) | 5,872,332.21 | 9,330,768.64 | 62.9% | Not Met |
| 1st Subsequent Year (2024-25) | 4,817,178.00 | 6,272,394.00 | 76.8% | Not Met |
| 2nd Subsequent Year (2025-26) | 4,988,954.00 | 6,455,160.00 | 77.0% | 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)

Fiscal Years 2021/22 and 2022/23 have significant increased expenditures in object codes 4000-7499 to utilize one-time COVID funding. Current Fiscal Year 2023/24 has residual expenses from completed approved COVID expenditures. Benefits in 3000-3999 object codes are rising with CalPERS and Health and Welfare Insurance Rates. CCA is looking into possible future adjustments.

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 (Form 01CSI, Item 6A) | Projected Year Totals (Fund 01) (Form MYPI) | | |
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2023-24) | 0.00 | 0.00 | 0.0% | No |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | No |
| 2nd Subsequent Year (2025-26) | 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 (2023-24) | 5,293,318.22 | 7,111,316.22 | 34.3% | Yes |
| 1st Subsequent Year (2024-25) | 4,444,789.59 | 3,985,769.00 | -10.3% | Yes |
| 2nd Subsequent Year (2025-26) | 4,563,862.26 | 4,081,855.00 | -10.6% | Yes |

Explanation
(required if Yes)

Current Fiscal Year 2023/24 updates include a reduction in CTEIG Grant of \$159,362 and includes new K12 SWP Grants totaling \$1,977,360 increased revenue. Netting in a \$1,817,998 increase. For the two subsequent years, the reduced CTEIG was matched and projected K12 SWP revenue was also projected to decrease.

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

| | | | | |
|-------------------------------|--------------|--------------|-------|----|
| Current Year (2023-24) | 1,531,778.75 | 1,531,778.75 | 0.0% | No |
| 1st Subsequent Year (2024-25) | 2,336,625.00 | 2,286,625.00 | -2.1% | No |
| 2nd Subsequent Year (2025-26) | 2,336,625.00 | 2,373,305.00 | 1.6% | No |

Explanation
(required if Yes)

At the time of Second Interim CC adjusted predicted interest income to be lower than predicted at First Interim for 2024/25 and 2025/26. The increase in 2025/26 is based on predicted COLA in passthrough amounts from the JPA's Districts (CUSD and LBUSD).

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

| | | | | |
|-------------------------------|------------|------------|--------|-----|
| Current Year (2023-24) | 426,518.66 | 686,535.33 | 61.0% | Yes |
| 1st Subsequent Year (2024-25) | 30,000.00 | 300,000.00 | 900.0% | Yes |
| 2nd Subsequent Year (2025-26) | 30,000.00 | 300,000.00 | 900.0% | Yes |

Explanation
(required if Yes)

At Second Interim CCA updated expenditures based closer to actual needs for 2024/25 and 2025/26 school years. Returning to CCA Pre-COVID level expenditures at First Interim were determined to be too low.

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

| | | | | |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2023-24) | 575,073.11 | 861,923.94 | 49.9% | Yes |
| 1st Subsequent Year (2024-25) | 655,999.49 | 699,699.00 | 6.7% | Yes |
| 2nd Subsequent Year (2025-26) | 659,519.85 | 730,689.00 | 10.8% | Yes |

Explanation
(required if Yes)

Increases based on updated projected expenses for services and operating expenses.

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 (2023-24) | 6,825,096.97 | 8,643,094.97 | 26.6% | Not Met |
| 1st Subsequent Year (2024-25) | 6,781,414.59 | 6,272,394.00 | -7.5% | Not Met |
| 2nd Subsequent Year (2025-26) | 6,900,487.26 | 6,455,160.00 | -6.5% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2023-24) | 1,001,591.77 | 1,548,459.27 | 54.6% | Not Met |
| 1st Subsequent Year (2024-25) | 685,999.49 | 999,699.00 | 45.7% | Not Met |
| 2nd Subsequent Year (2025-26) | 689,519.85 | 1,030,689.00 | 49.5% | Not Met |

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

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

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

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

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

Current Fiscal Year 2023/24 updates include a reduction in CTEIG Grant of \$159,362 and includes new K12 SWP Grants totaling \$1,977,360 increased revenue. Netting in a \$1,817,998 increase. For the two subsequent years, the reduced CTEIG was matched and projected K12 SWP revenue was also projected to decrease.

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

At the time of Second Interim CC adjusted predicted interest income to be lower than predicted at First Interim for 2024/25 and 2025/26. The increase in 2025/26 is based on predicted COLA in passthrough amounts from the JPA's Districts (CUSD and LBUSD).

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

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

At Second Interim CCA updated expenditures based closer to actual needs for 2024/25 and 2025/26 school years. Returning to CCA Pre-COVID level expenditures at First Interim were determined to be too low.

Explanation:
Services and Other Exps

Increases based on updated projected expenses for services and operating expenses.

(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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---------------------------|----------------------------------|----------------------------------|
| JPA's Available Reserve Percentage (Criterion 10C, Line 9) | 3.3% | 4.8% | 4.7% |
| JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.1% | 1.6% | 1.6% |

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) (Form MYPI, Line C) | Total Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A) | |
| Current Year (2023-24) | (687,673.67) | 9,330,768.64 | 7.4% | Not Met |
| 1st Subsequent Year (2024-25) | 0.00 | 6,272,394.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 6,455,160.00 | 0.0% | Met |

8C. Comparison of JPA Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Current Year 2023/24 expenditures include remaining COVID expenses, that is coming out of the COVID Supplemental Funding Restricted Reserves, not included in the SACS reserves calculation. These expenses are not planned to continue, thus resulting in not looking like CCA is deficit spending in the two subsequent years. All resulting in the positive ending fund balance indicated in Criterion 9A-1.

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.

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | | Status |
|-------------------------------|--|--------------|--------|
| | Current Year (2023-24) | 2,326,036.31 | |
| 1st Subsequent Year (2024-25) | 2,326,036.31 | Met | |
| 2nd Subsequent Year (2025-26) | 2,326,036.31 | 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.

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | | Status |
|-------------|---|--------------|--------|
| | Current Year (2023-24) | 3,547,194.38 | |

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 \$80,000 (greater of) | 0 | to 300 |
| 4% or \$80,000 (greater of) | 301 | to 1,000 |
| 3% | 1,001 | to 30,000 |
| 2% | 30,001 | to 400,000 |
| 1% | 400,001 | and over |

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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten) | 0.00 | 0.00 | 0.00 |
| 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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|--|----------------------------------|----------------------------------|
| 1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B) | 9,330,768.64 | 6,272,394.00 | 6,455,160.00 |
| 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) | 9,330,768.64 | 6,272,394.00 | 6,455,160.00 |
| 4. Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 466,538.43 | 313,619.70 | 322,758.00 |
| 6. Reserve Standard - by Amount (\$80,000 for JPAs with less than 1,001 ADA, else 0) | 80,000.00 | 80,000.00 | 80,000.00 |
| 7. JPA's Reserve Standard (Greater of Line B5 or Line B6) | 466,538.43 | 313,619.70 | 322,758.00 |

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.

| Reserve Amounts | Current Year | | |
|--|-----------------------|---------------------|---------------------|
| | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| | (2023-24) | (2024-25) | (2025-26) |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 304,110.51 | 304,110.51 | 304,110.51 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. JPA's Available Reserve Amount (Lines C1 thru C7) | 304,110.51 | 304,110.51 | 304,110.51 |
| 9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.26% | 4.85% | 4.71% |
| JPA's Reserve Standard (Section 10B, Line 7): | 466,538.43 | 313,619.70 | 322,758.00 |
| Status: | Not Met | Not Met | Not Met |

10D. Comparison of JPA Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The SACS report only calculates reserves based on un-restricted funds. CCA's funding is mostly in restricted funds which are projected to have over \$2 million at the end of this Fiscal Year and two subsequent fiscal years, bringing CCA's reserve to a little over \$2.3 million. CCA is still planning to increase the unrestricted reserves to meet the standard.

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)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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 (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 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.

S5B. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

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

1a. This item is not applicable for JPAs.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)

| | | | | |
|--|----|----|----|----|
| Total Annual Payments: | 0 | 0 | 0 | 0 |
| Has total annual payment increased over prior year (2022-23) | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent years.

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?

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

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)

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

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

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

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

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

2 OPEB Liabilities

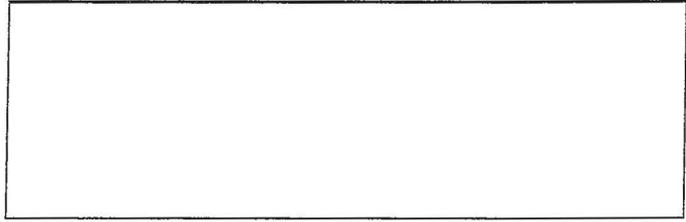
| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|--|---|----------------|
| a. Total OPEB liability | 417,788.00 | 417,788.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 | 0.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 417,788.00 | 417,788.00 |
| d. Is 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 | Jul 10, 2023 | |

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 (2023-24) | 63,128.00 | 63,128.00 |
| 1st Subsequent Year (2024-25) | 63,128.00 | 63,128.00 |
| 2nd Subsequent Year (2025-26) | 63,128.00 | 63,128.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2023-24) | 3,442.73 | 3,544.86 |
| 1st Subsequent Year (2024-25) | 3,614.87 | 3,723.00 |
| 2nd Subsequent Year (2025-26) | 3,795.61 | 3,910.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2023-24) | 5,014.00 | 5,014.00 |
| 1st Subsequent Year (2024-25) | 5,014.00 | 5,014.00 |
| 2nd Subsequent Year (2025-26) | 5,014.00 | 5,014.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2023-24) | 4.00 | 4.00 |
| 1st Subsequent Year (2024-25) | 4.00 | 4.00 |
| 2nd Subsequent Year (2025-26) | 4.00 | 4.00 |

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)

Yes

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

No

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

No

2

Self-Insurance Liabilities

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

3

Self-Insurance Contributions

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|--|---|----------------|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2023-24) | 0.00 | 0.00 |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2023-24) | 0.00 | 0.00 |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 |
| 2nd Subsequent Year (2025-26) | 0.00 | 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) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
|--|---------------------------|----------------------------------|----------------------------------|

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

6. Amount included for any tentative salary schedule increases

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

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

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

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

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

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:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

- Are savings from attrition included in the interim and MYPs?
- 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?

n/a

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) 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

(2023-24)

(2024-25)

(2025-26)

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

[]

6. Amount included for any tentative salary schedule increases

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

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

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

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

2. Total cost of H&W benefits

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

3. Percent of H&W cost paid by employer

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

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

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

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

Are any new costs negotiated since first interim 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:

Classified (Non-management) Step and Column Adjustments

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

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

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? n/a

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) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 0.0 | 0.0 | 0.0 | 0.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2. n/a
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4. n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | | | |

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential Step and Column Adjustments

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

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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)

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

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

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

- 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?

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

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

- 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.)

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

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

Comments:
(optional)

End of Joint Powers Agency Second Interim Criteria and Standards Review

Second Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

College and Career Advantage ROP JPA

Orange County

Following is a chart of the various types of technical review checks and related requirements:

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

IMPORT CHECKS

| | |
|--|---------------|
| CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. | <u>Passed</u> |
| CHECKFUND - (Fatal) - All FUND codes must be valid. | <u>Passed</u> |
| CHECKGOAL - (Fatal) - All GOAL codes must be valid. | <u>Passed</u> |
| CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. | <u>Passed</u> |
| CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. | <u>Passed</u> |
| CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. | <u>Passed</u> |
| CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. | <u>Passed</u> |
| CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>Passed</u> |
| CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>Passed</u> |
| CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. | <u>Passed</u> |
| CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. | <u>Passed</u> |
| CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. | <u>Passed</u> |
| CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. | <u>Passed</u> |
| CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). | <u>Passed</u> |

| | |
|--|---------------|
| CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). | <u>Passed</u> |
| CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>Passed</u> |
| CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. | <u>Passed</u> |
| CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>Passed</u> |
| SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. | <u>Passed</u> |

GENERAL LEDGER CHECKS

| | |
|--|---------------|
| CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. | <u>Passed</u> |
| CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. | <u>Passed</u> |
| CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. | <u>Passed</u> |
| EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. | <u>Passed</u> |
| EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). | <u>Passed</u> |
| EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. | <u>Passed</u> |
| INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. | <u>Passed</u> |
| INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). | <u>Passed</u> |
| INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. | <u>Passed</u> |
| INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. | <u>Passed</u> |
| INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. | <u>Passed</u> |
| INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. | <u>Passed</u> |
| INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. | <u>Passed</u> |

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Warning) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Warning) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Paul Weir, Executive Director

DATE: March 6, 2024

SUBJECT: RESOLUTION #04-23/24, REDUCTION OR ELIMINATION OF PARTICULAR KINDS OF SERVICES PERFORMED BY CLASSIFIED STAFF

CURRENT SITUAION

This agenda item proposes that the Governing Board consider the reduction or elimination of particular kinds of services performed by classified staff. This item seeks authorization for the Executive Director or the Executive Director's designee to provide notice of affected personnel listed in Exhibit A. The possible reduction or elimination of particular kinds of services performed by classified staff is intended for the 2024-25 school year.

FISCAL IMPLICATIONS

The budget will be reduced based on the magnitude of elimination or reduction of classified staff implemented for 2024-25 school year.

RECOMMENDATION

It is respectfully recommended that the Governing Board review and consider adoption of Resolution #04-23/24, Reduction or Elimination of Particular Kinds of Services Performed by Classified Staff.

ACTION/ROLL CALL

Agenda Item 9
March 6, 2024

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #04-23/24

**REDUCTION OR ELIMINATION OF PARTICULAR KINDS OF SERVICES PERFORMED
BY CLASSIFIED STAFF**

WHEREAS, California law advises the Governing Board to give notice on or before March 15th to any classified employee that he/she may have their position reduced or eliminated for the following school year; and

WHEREAS, the position listed on Exhibit A attached hereto is classified staff who have been employed for the 2023-24 fiscal year; and

WHEREAS, the Governing Board has determined that such staff should be notified that their position may be reduced or eliminated for the 2024-25 school year.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of College and Career Advantage hereby authorizes and directs the Executive Director or the Executive Director's designee to notify the personnel named on Exhibit A attached hereto that they may have their position eliminated or reduced for the 2024-25 school year. The Executive Director or the Executive Director's designee is further authorized to take any other actions necessary to affect the intent of this Resolution.

I, Michael Parham, Vice President of the Governing Board of College and Career Advantage of Orange County, California, hereby certify that the above and foregoing Resolution was duly and regularly adopted by the said Governing Board at a meeting thereof held on the 6th day of March, 2024.

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 6th day of March 2024.

| | | | |
|------|-----|---------|-----|
| AYES | () | ABSENT | () |
| NOES | () | ABSTAIN | () |

Vice President

EXHIBIT A

Possible Reduction or Elimination of Certain Classified Services.

The following particular kinds of services are to be reduced or eliminated at the end of the 2023-24 school year.

Job Title

Career Guidance Specialist (1)



COLLEGE AND CAREER ADVANTAGE
Enrollment Numbers
2023-2024

| High School | CTE Enrollment Bell | CTE Enrollment After-Bell | Total CTE Enrollment | Comparison Data 2022-23 |
|------------------|---------------------|---------------------------|----------------------|-------------------------|
| ANHS | 1,806 | 144 | 1,950 | 2,384 |
| Cal Prep | 52 | 10 | 62 | 58 |
| CUHS | 156 | 28 | 184 | 140 |
| CVHS | 1,346 | 204 | 1,550 | 1,474 |
| DHHS | 1,560 | 102 | 1,662 | 1,900 |
| SCHS | 1,372 | 202 | 1,574 | 1,536 |
| SJHHS | 2,092 | 190 | 2,282 | 2,280 |
| THS | 1,616 | 180 | 1,796 | 1,654 |
| LBHS | 403 | 33 | 436 | 816 |
| HS Totals | 10,403 | 1,093 | 11,496 | 12,242 |

| Middle School | 2022 | 2023 | 2024 |
|------------------|--------------|--------------|--------------|
| Aliso Viejo | 266 | 243 | 211 |
| Arroyo Vista | 14 | 62 | 30 |
| Bernice Ayer | 29 | 32 | 33 |
| Carl Hankey | 36 | 14 | 32 |
| Don Juan Avila | 148 | 166 | 76 |
| Esencia | 46 | 113 | 51 |
| Fred Newhart | 145 | 137 | 257 |
| Ladera Ranch | 302 | 291 | 280 |
| Las Flores | 74 | 112 | 77 |
| Marco Forster | 243 | 219 | 207 |
| Niguel Hills | 131 | 95 | 98 |
| Shorecliffs | 160 | 46 | 166 |
| Vista del Mar | 157 | 191 | 100 |
| MS Totals | 1,751 | 1,721 | 1,618 |

DISCUSSION

Agenda Item 10
March 6, 2024



COLLEGE AND CAREER ADVANTAGE Program Planning

COURSE OFFERINGS UPDATE

Each year we meet with every high school principal to plan for the upcoming year. Below is a listing of current and future considerations for the next school year. All plans are based on labor market information and local industry needs, school site interests, career opportunities, course sequencing and student interest.

- ANHS
 - Engineering classroom update is complete
 - We have a potential auto teacher replacement
- CUHS
 - Field trips to adult campus each trimester
 - Experimenting with a CTE wheel
- CVHS
 - Plan to start an internship component to the auto program
 - Offering auto as a dual enrollment option
- DHHS
 - Fashion after-bell is moving to DHHS
 - Offering culinary as a dual enrollment option
- LBHS
 - Funding an adult vet tech program
 - Exploring adding the next level course to emergency services pathway
- SCHS
 - Adding game design advanced to complete pathway, dual roster
- SJHHS
 - Starting an EMT program during the bell by converting a sports med section
 - Moving EMT after-bell to SJHHS.
- THS
 - Adding an e-Sports section during the bell by converting an unneeded accounting section
 - Adding e-Sports advanced after-bell by dual rostering
- Adult Program
 - Starting a vet tech program via LBUSD adult funding
- After-bell/regional classes
 - Mission internship class

DISCUSSION

**Agenda Item 11
March 6, 2024**