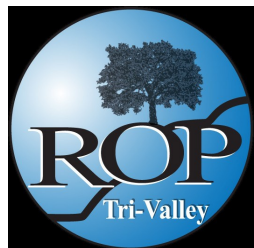


Joint Powers Governing Board, Regular Board Meeting

12/11/2024 05:30 PM

1040 Florence Road
Livermore, CA 94550

AGENDA



The Mission of Tri-Valley ROP is to:

- Educate and train a broad spectrum of students by providing a bridge of opportunity connecting school to continuing education and career.
- Support and guide the development of life and career skills valued by business, industry, colleges, and society.
- Provide an environment of continuous program improvement, responsive to the changing needs of students, employers, and industry.
- Educate all students to acquire the skills, attitudes and values needed to find and retain jobs, to be socially responsible, and to make positive contributions to their families and the community.

JOINT POWERS GOVERNING BOARD

Kristin Speck, Chairperson

(925) 351-2031

speckkirstin@dublinusd.org

Member District:

Dublin Unified School District

Steve Maher, Vice Chairperson

(925) 321-2691

steve.maher@pleasantonusd.net

Member District:

Pleasanton Unified School District

Emily Prusso, Chairperson

(925) 606-3281

eprussotrustee@lvjUSD.net

Member District:

Livermore Valley Joint Unified School District

Julie Duncan, Superintendent

(925) 455-4800 x 106

jduncan@tvrop.org

Secretary to the Governing Board



JOINT POWERS GOVERNING BOARD MEETING PROCEDURES

Members of the public are encouraged to attend meetings of the Board. Individuals may address the Board regarding items *on* the agenda during the agenda item or, for Closed Session items, prior to Board adjournment into Closed Session. To address the Board regarding an item that is on the agenda, please complete a **blue speaker card** and submit it to the Administrative Assistant **prior** to Call to Order of the meeting or prior to the agenda item you wish to address. This allows the Board Chairperson to divide the available time among speakers.

Speakers may address the Board under agenda item **PUBLIC COMMENT**, regarding items of public interest within the Board's jurisdiction but are *not* on the agenda. Speakers should complete a **yellow speaker card** and submit it to the Administrative Assistant **prior** to Call to Order. By law, the Board may listen to comments, but may not enter into discussion nor take action on any item not on the agenda. Time is limited to 3 minutes per speaker and 20 minutes per subject matter.

1. CALL TO ORDER / ROLL CALL - 5:30 p.m. 6
2. CONVENE INTO OPEN SESSION 7
 - A. Pledge of Allegiance 8
 - B. Approval of the Agenda 9

Prior to approving the agenda, a Board member may request that an agenda item be pulled or moved on the agenda.
3. PUBLIC COMMENT 10

At this time, members of the public may address the Board regarding matters *not* on the agenda but within the Board's jurisdiction. (For items that *are* on the agenda, the opportunity for public comment will be presented during each agenda item.) Speakers should submit a speaker card to the Administrative Assistant **prior** to the Call to Order: a **yellow card** for items not on the agenda and a **blue card** to speak during an agenda item. Time is limited to 3 minutes per speaker and 20 minutes per topic.
4. RECOGNITIONS 11

Superintendent Duncan and staff will recognize Vice Chairperson Steve Maher for his dedicated years of service to education.
5. CONSENT CALENDAR - MOTIONS 12

The Consent Calendar is for items that require the approval of the Board, but are routine in nature. The Board acts upon these items in one vote. Any member of the Board, administration, or public may request that an item be pulled from the Consent Calendar and discussed and/or acted upon separately under Deferred Consent Items.

- A. Approval of the Minutes from the Regular Board Meeting of September 11, 2024 13
The Board will consider approval of the minutes from the September 11, 2024, Board Meeting.
- B. Approval of the Bill and Salary Report – September 1 – November 30, 2024 19
The Board will consider approval of the Bill and Salary Reports, which show the District's operating and salary expenditures for the period noted.
- C. Approval of the Purchase Order Summary – September 1– November 30, 2024 67
The Board will consider approval of the Purchase Order Summary which show the encumbrances of District funds for the period noted.
- D. Approval of the CTE Employer Industry Sector Advisory Committee 2024 - 2025 70
The Board will consider the approval of the CTE Industry Sector Advisory Committee List for 2024 - 2025.
- E. Approval of the Regional CTE Tri-Valley Educational Collaborative (TEC) Advisory Committee 2024 - 2025 77
The Board will consider the approval of the Regional CTE Tri-Valley Educational Collaborative (TEC) Advisory Committee List for 2024 - 2025.
- 6. DEFERRED CONSENT ITEM/S 81**
Items that are pulled from the Consent Calendar to be addressed individually will be discussed and acted upon at this time.
- 7. INFORMATION / ACTION ITEMS 82**
Informational items are noted as informational only; Action items are up for a vote by the Board. Most items require a simple majority of Board member votes to pass.
- A. Acceptance of the 2023 – 2024 Audit Report - Action 83
In accordance with Education Code Section 41020, the Board of Education authorized the annual audit of the Tri-Valley Regional Occupational Program's financial records and support documentation for the 2023 – 2024 fiscal year by CWDL.
- B. Approval of the 2024 – 2025 First Interim Report - Action 149
Based on the current budget and the multi-year projection, it is recommended that the Board of Tri-Valley Regional Occupational Program approve the 2024 – 2025 First Interim Report with a Positive Certification.
- C. Bay Region's Salary Schedule Comparison - Information 216
Staff will present a salary schedule comparison for each TVROP job classification that includes all Alameda County ROPs and TVROP JPA member districts.

D. Approval of Personnel Document of December 11, 2024 - Action	217
The Board must act on all issues regarding employees of the TVROP. The Personnel Document specifies each area and may include new hires, resignations, retirements and/or vacancies for Board approval.	
8. CORRESPONDENCE	219
Letter from Alysse Castro, Superintendent, Alameda County Office of Education, approving the 2024-2025 Adopted Budget Review.	
9. SUPERINTENDENT'S REPORT	221
Julie Duncan, Superintendent, will report on recent meetings, activities, or legislation.	
10. BOARD MEMBER REPORTS	222
Board members may wish to report on their recent activities.	
11. ANNOUNCEMENTS	223
The next Regular Meeting (Organizational) of the Joint Powers Governing Board is scheduled for Wednesday, January 29, 2025, at 5:30 p.m.	
12. ADJOURNMENT	224

1. CALL TO ORDER / ROLL CALL - 5:30 p.m.

2. CONVENE INTO OPEN SESSION

2. A. Pledge of Allegiance

2. B. Approval of the Agenda

Quick Summary / Abstract

Prior to approving the agenda, a Board member may request that an agenda item be pulled or moved on the agenda.

3. PUBLIC COMMENT

Quick Summary / Abstract

At this time, members of the public may address the Board regarding matters *not* on the agenda but within the Board's jurisdiction. (For items that *are* on the agenda, the opportunity for public comment will be presented during each agenda item.) Speakers should submit a speaker card to the Administrative Assistant prior to the Call to Order: a *yellow card* for items not on the agenda and a *blue card* to speak during an agenda item. Time is limited to 3 minutes per speaker and 20 minutes per topic.

4. RECOGNITIONS

Quick Summary / Abstract

Superintendent Duncan and staff will recognize Vice Chairperson Steve Maher for his dedicated years of service to education.

5. CONSENT CALENDAR - MOTIONS

Quick Summary / Abstract

The Consent Calendar is for items that require the approval of the Board, but are routine in nature. The Board acts upon these items in one vote. Any member of the Board, administration, or public may request that an item be pulled from the Consent Calendar and discussed and/or acted upon separately under Deferred Consent Items.

5. A. Approval of the Minutes from the Regular Board Meeting of September 11, 2024

Quick Summary / Abstract

The Board will consider approval of the minutes from the September 11, 2024, Board Meeting.

Supporting Documents

 TVROP_JPGB_Short Agenda_09-11-2024_Minutes



Tri-Valley Regional Occupational Program
1040 Florence Road, Livermore, CA 94550
Phone (925) 455-4800 • Fax (925) 449-9126

JOINT POWERS GOVERNING BOARD
Regular Board Meeting of September 11, 2024
5:30 p.m. Closed Session
6:00 p.m. Open Session

1. CALL TO ORDER / ROLL CALL – 5:30 p.m.

Vice Chairperson Maher called the meeting to order at 5:30 p.m.

Roll Call:

Maher – Aye

Prusso – Aye

Pelham (Alternate for Chairperson Speck) – Aye

2. Public Comment on posted closed session items only

3. ADJOURN TO CLOSED SESSION

A. Discipline/Dismissal/Release (*Government Code, §45195*)

4. CONVENE IN OPEN SESSION – 6:06 p.m.

A. **Pledge of Allegiance**

B. **Approval of the Agenda**

The agenda was approved as written with the exception of one missing item

C. Announcement of any reportable action taken in closed session.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Pelham	Prusso	3	0	0	0

C. **Announcement of any reportable action taken in closed session**

There was no action taken during closed session.

5. PUBLIC COMMENT – None

6. RECOGNITIONS

Superintendent Duncan recognized Sergio Verbis, Social Science Instructor at Middle College, as the 2024 – 2025 Teacher of the Year.

7. CONSENT CALENDAR – MOTIONS

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Prusso	Maher	3	0	0	0

A. **Approval of Minutes from the Regular Board Meeting of June 12, 2024**

The Board approved minutes from the June 12, 2024, Regular Board Meeting.

B. Approval of Bill and Salary Reports – June 1 – August 31, 2024

The Board approved the Bill and Salary warrants which show the District's operating and salary expenditures for the period noted.

C. Approval of Purchase Order Summary – June 1 – August 31, 2024

The Board approved the purchase order summary which shows the encumbrances of District funds for the period noted.

D. Approval of Memorandum of Understanding with Livermore Valley Joint Unified School District 2024 – 2025

The Board approved the revised MOU between Livermore Valley Joint Unified School District for shared services. Costs will be reimbursed to TVROP and member district accordingly.

E. Approval of Memorandum of Understanding with Dublin Unified School District 2024 – 2025

The Board approved the MOU between Dublin Unified School District for shared services. Costs will be reimbursed to TVROP and member district accordingly.

F. Approval of Disposal List of Equipment and Instructional Materials

The Board approved to dispose of equipment and instructional materials that have reached the end of life per CA Education Code 17545.

G. Acceptance of Donations

The Board approved donations received up to August 16, 2024.

8. CONSENT – RESOLUTIONS

Roll Call Vote:

Prusso – Aye

Maher – Aye

Pelham – Aye

A. Resolution No. 2024-25.1 - Signature Card – Authorized Agents Payroll Warrants and Disbursements

The Board approved the Resolution authorizing persons named to sign warrants and approval of payments on behalf of the District.

B. Resolution No. 2024-25.2 - Authorization for Bank Signatures

The Board approved the Resolution authorizing persons named to sign bank documents on behalf of the District.

C. Resolution No. 2024-25.3 - Appointment of Authorized Agents for State and Federal Applications

The Board approved the Resolution authorizing persons named to sign State and Federal applications and documents on behalf of the District.

D. Resolution No. 2024-25.4 – Appointment of Authorized Agents for Budget Transfers of Funds – Revenues and Expenditures

The Board approved the Resolution authorizing persons named to sign budget working documents on behalf of the District.

E. **Resolution No. 2024-25.5 - Delegation of Authority**

The Board approved the Resolution authorizing persons named to act with Board Authority to procure goods, services and labor on behalf of the District.

F. **Resolution No. 2024-25.6 - Authorized Agents for Official Documents and Reports**

The Board approved the Resolution authorizing persons named to act with Board Authority to sign official documents on behalf of the District.

G. **Resolution No. 2024-25.7 – Adult Education Block Grant Designee**

The Board approved the Resolution authorizing the individual person named to act with Board Authority to represent Tri-Valley ROP in the Mid-Alameda County Consortium.

9. **DEFERRED CONSENT ITEM/S - *None***

10. **INFORMATION / ACTION ITEMS**

A. **2024 Summer Program Update – Information**

Suzanne Smith presented an update of the 2024 Summer Programs offered to Tri-Valley Students and Instructors.

B. **Approval of the 2023 – 2024 Unaudited Actuals – Action**

The 2023-2024 Unaudited Actuals were presented to the Board for review and approval. The Unaudited Actuals showed the revenue and expenditures for the prior fiscal year and are submitted to the Alameda County Office of Education and then on to the California Department of Education for inspection and approval.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Prusso	Pelham	3	0	0	0

C. **Approval of Personnel Document of September 11, 2024 – Action**

Superintendent Duncan presented the Personnel Document.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Prusso	Pelham	3	0	0	0

11. **SUPERINTENDENT'S REPORT**

Superintendent Duncan, reported on recent meetings, activities, and legislation.

Customer Service:

- Suzanne Smith engaged in Mid-Alameda Community College Consortium (MACCC)
- Superintendent Duncan met with the Dublin High School student lead team for the College and Career Expo at Dublin High School to plan for October 21st event

Programs:

- Suzanne Smith and Superintendent Duncan worked with Bay Area LEEDS to hold three successful STEM camps at LPC this summer as well as offer Teacher Externships as a result of the K12 SWP Round 4 grant dollars that concluded this summer

- Suzanne Smith and Athena Duran put together a dynamic kick off for our In-Service for the year with an “Adding Value/Upskilling” theme
- Amy Brown will be hosting an Open House on October 24th between 10:00 a.m. – 12:00 p.m. for partners and for parents from 6:00 – 8:00 p.m.
- Amy Brown, Kelly Mogilefsky, and new and former Middle College students have been selected to present at the Community College Early College Middle College Dual Enrollment Summit this week. We are very proud of the recognition and outstanding Golden Bell winning program we offer students
- Suzanne Smith is working with TVCC Bay Area to secure a CNA program for the Tri-Valley students

Fiscal Management:

- Superintendent Duncan testified as witness for AB 2245 at the Senate Education Committee as well as the Assembly Education Committee. Due to the efforts of opposing this bill, amendments were made to secure the ROP’s position. I think after years of versions of the bill we are finally settled on the issue
- As part of a state legislator discussion on a 3 – Year CTEIG application, I expressed that this cumbersome application could be paired down. As a result, this year’s CTEIG application was revised to not include very time consuming attachments that were redundant in nature
- Madison and Athena worked during the summer to roll out the successful launch of our new web based attendance system, ASAP, that so far has been running smoothly
- Amy Brown was awarded the ECMC grant of \$250,000 to support the Middle College program
- Currently writing the CTEIG 2024-2025 grant application with Member Districts to hopefully secure \$2M+ in funding to maintain and enhance CTE programs due September 20th
- Working with CTWI on Construction Pathway funds and billing to be offered at Emerald High School for the 2025 – 2026 school year

Relationships:

- Superintendent Duncan was chosen as a Panel Speaker for the Livermore Chamber Series at Concanon Vineyard on July 25th
- Suzanne Smith attended the Statewide CAROCP Executive Committee meeting to discuss best practices for program curriculum and delivery and was named co-chair of the committee
- Amy Brown hosted on September 10th a team from Eden ROP and Chabot College to a comprehensive info session on how to build a Middle College Program
- Superintendent Duncan and Suzanne Smith attended both the general and Education Workforce Innovation Tri-Valley Meetings making connection with employers and city officials that have led to internship site placements
- Suzanne Smith organized and planned the TEC Retreat and created tools for the Districts’ Self-Assessment tool and SWP Round 7 idea generation
- Superintendent Duncan was re-elected to the CTE JPA Coalition Advisory Committee Lead team in which we plan the Statewide JPA Coalition meetings with School Services. Suzanne Smith also attends the general meetings to ensure we are advised of the latest CTE items

- Suzanne Smith was selected for the K12 Strong Workforce Selection Committee for Round 7 of K12 SWP grant
- On September 9th, Superintendent Duncan participated for the second year as a member of the NCS Executive Board. Superintendent Duncan is also the NCS Alameda Superintendent Representative

12. BOARD MEMBER REPORTS

- Trustee Prusso – The new Superintendent has started and settling in with the new semester system.
- Trustee Pelham – Students are on Emerald High School campus! There are 900 less students on the Dublin High School campus.
- Superintendent Duncan – Thank you Mr. Maher for being a great mentor to all of us.
- Trustee Maher – I will miss the ROP Board!

13. ANNOUNCEMENTS

- The next Regular Meeting of the Joint Powers Governing Board will be held December 11, 2024 at 5:30 p.m.

14. ADJOURNMENT – Vice Chairperson Maher adjourned the meeting at 7:03 p.m.

Submitted,

*Approved and entered into the proceedings
of the Board this 11th day of December, 2024*

Julie Duncan
Secretary to the Board

Kristin Speck
Chairperson

KS/JD/rv

5. B. Approval of the Bill and Salary Report – September 1 – November 30, 2024

Quick Summary / Abstract

The Board will consider approval of the Bill and Salary Reports, which show the District's operating and salary expenditures for the period noted.

Supporting Documents



Bill and Salary Report 09-01-2024 to 11-30-2024

Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
080-9791-8210-	- - - -0- Beg Fund Bal,ASB								
		BR25-00005	Budget Update	10/30/24		4.00			
110-9791-6371-	- - - - Beg Fund Bal,CaliWORKS								
		GJ25-00002	Beg Bal clear project yr	10/30/24			47,614.00		47,614.00-
110-9791-6371-	- - - -0- Beg Fund Bal,CaliWORKS								
		BR25-00005	Budget Update	10/30/24		174,733.00			
		GJ25-00002	Beg Bal clear project yr	10/30/24				47,614.00	47,614.00
			Account Total	11/30/24		.00	174,733.00	.00	47,614.00
110-9791-6391-	- - - -0- Beg Fund Bal,Adult Ed Blo								
		BR25-00005	Budget Update	10/30/24		9,061.00			
990-9791-0000-	- - - -0- Beg Fund Bal,Unrestricted								
		BR25-00006	Budget Update	10/31/24		188,043.00			
990-9791-7339-	- - - - Beg Fund Bal,MCEC Dual En								
		GJ25-00011	Beg Bal Update	10/31/24			225,000.00		225,000.00-
990-9791-7339-	- - - -0- Beg Fund Bal,MCEC Dual En								
		BR25-00012	1st Interim Budget Update	10/31/24		192,145.00			
		GJ25-00011	Beg Bal Update	10/31/24				225,000.00	225,000.00
			Account Total	11/30/24		.00	192,145.00	.00	225,000.00
990-9791-9010-	- - - -0- Beg Fund Bal,Other Res Lo								
		BR25-00013	1st Interim Budget Update	10/31/24		82,427.00			
Total for Starting Balance Accounts					.00	646,413.00	272,614.00	272,614.00	.00

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
110-8590-6391-	- - - -0- Other State Rev,Adult Ed							
		CT25-00206	APP-09333D-25 24-25 ADULT EC	10/01/24			6,440.00	6,440.00-
110-8599-6371-	- - - -0- State Rev PY,CaliWORKS							
		BR25-00005	Budget Update	10/30/24		42,206.00		42,206.00
		GJ25-00001	Clear AR	10/30/24			42,206.00	
			Account Total	11/30/24		.00	42,206.00	42,206.00
110-8660-6391-	- - - -0- Interest,Adult Ed Block,							
		BR25-00005	Budget Update	10/30/24		1,911.00		1,911.00
		GJ25-00001	Clear AR	10/30/24			1,910.40	.60
			Account Total	11/30/24		.00	1,911.00	1,910.40
110-8662-6391-	- - - -0- Net Inc/Dec,Adult Ed Bloc							
		BR25-00026	1st Interim Update	10/31/24		2,423.00		2,423.00
		GJ25-00017	GASB 31 FMV Adj	10/31/24			2,423.17	.17-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs?

= N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)

ERP for California

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
110-8662-6391-	- - - -0-	Net Inc/Dec,Adult Ed Bloc (continued)						
		BR25-00024	1st Interim Update	11/19/24		2,423.00		2,422.83
		BR25-00025	1st Interim Update	11/19/24		2,423.00-		.17-
			Account Total	11/30/24	.00	2,423.00	2,423.17	
110-8699-6391-	- - - -0-	Other Local Rev,Adult Ed						
		IFC25-00002	Correct Coding FD 990 > 110	10/31/24			15,000.00	15,000.00-
INV25-00001		AR25-00030	MOU 2024-2025 Adult Ed Student	11/21/24			15,000.00	30,000.00-
			Account Total	11/30/24	.00	.00	30,000.00	
990-8290-5610-	- - - -0-0000	Other Fed Rev,WIOA,Unrest						
		BR25-00018	1st Interim Update	10/31/24		109,570.00		109,570.00
		GJ25-00004	Clear PY AR	10/31/24			53,797.00-	163,367.00
		AR25-00027	WIOA Grant Reimb 7/1/24-9/30/24	11/20/24			15,140.00	148,227.00
			Account Total	11/30/24	.00	109,570.00	38,657.00-	
990-8299-5610-	- - - -0-0000	Federal Rev PY,WIOA,Unres						
		BR25-00007	Budget Update	10/31/24		24,082.00		24,082.00
		BR25-00018	1st Interim Update	10/31/24		24,082.00-		
		GJ25-00004	Clear PY AR	10/31/24			23,632.46	23,632.46-
			Account Total	11/30/24	.00	.00	23,632.46	
990-8587-6387-3800-9200-000-90-0-0000	Pass Thru Rev,CTEIG,Unres							
		BR25-00008	Budget Update	10/31/24		3,083,753.00		3,083,753.00
		GJ25-00005	Clear Deferred Rev	10/31/24			2,747,283.67	336,469.33
			Account Total	11/30/24	.00	3,083,753.00	2,747,283.67	
990-8590-6388-	- - - -1114	Other State Rev,Workforce						
		AR25-00028	SWG4 SUMMER CAMPS NOVA	11/20/24			158,970.00	158,970.00-
990-8590-6388-	- - - -0-1104	Other State Rev,Workforce						
		AR25-00029	SWG4 WORK BASED LEARNING	11/20/24			203,991.00	203,991.00-
990-8590-6388-	- - - -0-1199	Other State Rev,Workforce						
		BR25-00011	1st Interim Budget Update	10/31/24		96,969.00		96,969.00
990-8590-7339-	- -501-90-0-7001	Other State Rev,MCEC Dual						
		BR25-00015	Budget Update	10/31/24		98,164.00		98,164.00
990-8599-6388-	- - - -1105	State Rev PY,Workforce,SW						
		BR25-00009	1st Interim Budget Update	10/31/24		42,338.00-		42,338.00-
990-8599-6388-	- - - -0-1105	State Rev PY,Workforce,SW						
		BR25-00009	1st Interim Budget Update	10/31/24		378,106.00		378,106.00
		GJ25-00008	Clear Deferred Rev SWG 5	10/31/24			378,106.33	.33-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs?

= N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)

ERP for California

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
990-8599-6388-	- - -0-1105 State Rev PY,Workforce,SW (continued)							
		GJ25-00006	Clear Deferred Rev SWG 5	11/01/24			378,106.33	378,106.66-
		GJ25-00007	Clear Deferred Rev SWG 5	11/01/24			378,106.33-	.33-
		Account Total		11/30/24	.00	378,106.00	378,106.33	
990-8599-6388-	- - -0-1106 State Rev PY,Workforce,SW							
		BR25-00010	1st Interim Budget Update SWG 6	10/31/24		442,374.00		442,374.00
		GJ25-00009	Clear Deferred Rev SWG 6	10/31/24			442,374.00	
		Account Total		11/30/24	.00	442,374.00	442,374.00	
990-8599-6388-	- - -0-1199 State Rev PY,Workforce,SW							
		BR25-00011	1st Interim Budget Update	10/31/24		88,658.00		88,658.00
		GJ25-00010	Clear Deferred Rev SWG cc1199	10/31/24			88,658.11	.11-
		Account Total		11/30/24	.00	88,658.00	88,658.11	
990-8660-0000-6000-2700-000-90-0-0000	Interest,Unrestricted,Unr							
		GJ25-00003	Clear AR	10/30/24			51,447.71	51,447.71-
		BR25-00006	Budget Update	10/31/24		50,000.00		1,447.71-
		GJ25-00015	1st Interim - clear TRC	10/31/24			15,000.00-	13,552.29
		GJ25-00016	1st Interim - clear TRC	11/05/24			15,000.00	1,447.71-
		Account Total		11/30/24	.00	50,000.00	51,447.71	
990-8662-0000-	- - -0- Net Inc/Dec,Unrestricted,							
		BR25-00026	1st Interim Update	10/31/24		54,297.00		54,297.00
		GJ25-00017	GASB 31 FMV Adj	10/31/24			54,296.76	.24
		BR25-00024	1st Interim Update	11/19/24		54,297.00		54,297.24
		BR25-00025	1st Interim Update	11/19/24		54,297.00-		.24
		Account Total		11/30/24	.00	54,297.00	54,296.76	
990-8699-0000-6000-1000-000-90-0-0000	Other Local Rev,Unrestric							
		AR25-00016	8699 EMR TEXTBOOKS STUDEN	10/04/24			1,946.18	1,946.18-
		BR25-00006	Budget Update	10/31/24		1,947.00		.82
		Account Total		11/30/24	.00	1,947.00	1,946.18	
990-8699-0000-6000-2700-000-90-0-0000	Other Local Rev,Unrestric							
		AR25-00014	8699 US BANK CARD REWARDS	10/04/24			804.77	804.77-
		BR25-00006	Budget Update	10/31/24		804.00		.77-
		Account Total		11/30/24	.00	804.00	804.77	
990-8699-9010-6000-1000-000-90-0-0000	Other Local Rev,Other Res							
		AR25-00018	4300 DONATION AUTO PROGR/	10/04/24			200.00	200.00-
		BR25-00003	DEPOSIT BATCH 298	10/04/24		200.00		
		Account Total		11/30/24	.00	200.00	200.00	
990-8699-9010-6000-1000-501-90-0-9930	Other Local Rev,Other Res							

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs?

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
990-8699-9010-6000-1000-501-90-0-9930	Other Local Rev,Other Res							
		AR25-00017	4300 DONATION LAS POS MID C	10/04/24			1,250.00	1,250.00-
		BR25-00003	DEPOSIT BATCH 298	10/04/24		1,250.00		
		Account Total		11/30/24	.00	1,250.00	1,250.00	
990-8781-0000-6000-2700-000-90-0-0000	Trans fr Dist,Unrestrict							
INV25-00009		AR25-00022	2024-2025 1 Qtr - Apportionment	11/05/24			384,036.13	384,036.13-
INV25-00008		AR25-00026	2024-2025 1 Qtr - Apportionment	11/05/24			384,036.13	768,072.26-
		Account Total		11/30/24	.00	.00	768,072.26	
990-8781-6391-4630-4000-901-99-0-0000	Trans fr Dist,Adult Ed BI							
		GJ25-00015	1st Interim - clear TRC	10/31/24			15,000.00	15,000.00-
		IFC25-00002	Correct Coding FD 990 > 110	10/31/24			15,000.00-	
INV25-00004		AR25-00025	2024-2025 MOU Adult Ed Student	11/05/24			15,000.00	15,000.00-
		GJ25-00016	1st Interim - clear TRC	11/05/24			15,000.00-	
		Account Total		11/30/24	.00	.00	.00	
Total for Revenue Accounts					.00	4,410,294.00	4,965,355.82	555,061.82-

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
110-1110-6391-4630-1000-000-90-0-0000	Tchr Sal 11 Pay,Unrest.,A								
		BR25-00005	Budget Update	10/30/24		45,722.00-			45,722.00-
110-1128-6391-4630-1000-000-90-0-0000	Tchr Hourly,Unrest.,Adult								
		IFC25-00001	Correct Coding	10/22/24				551.46	551.46-
110-3101-6391-4630-1000-000-90-0-0000	STRS Cert,Unrest.,Adult V								
		IFC25-00001	Correct Coding	10/22/24				105.33	105.33-
		BR25-00005	Budget Update	10/30/24		7,672.00-			7,777.33-
		Account Total		11/30/24	.00	7,672.00-	.00	105.33	
110-3321-6391-4630-1000-000-90-0-0000	Medicare Cert,Unrest.,Adu								
		IFC25-00001	Correct Coding	10/22/24				8.00	8.00-
		BR25-00005	Budget Update	10/30/24		571.00-			579.00-
		Account Total		11/30/24	.00	571.00-	.00	8.00	
110-3501-6391-4630-1000-000-90-0-0000	SUI Cert,Unrest.,Adult Vo								
		IFC25-00001	Correct Coding	10/22/24				.28	.28-
		BR25-00005	Budget Update	10/30/24		83.00-			83.28-
		Account Total		11/30/24	.00	83.00-	.00	.28	
110-3601-6391-4630-1000-000-90-0-0000	Wk Comp Cert,Unrest.,Adul								
		IFC25-00001	Correct Coding	10/22/24				13.73	13.73-
		BR25-00005	Budget Update	10/30/24		1,337.00-			1,350.73-
		Account Total		11/30/24	.00	1,337.00-	.00	13.73	

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
110-4300-6391-4630-1000-000-90-0-0000 Mat & Supp,Unrest.,Adult									
		BR25-00005	Budget Update	10/30/24		7,803.00-			7,803.00-
		BR25-00027	1st Interim Update	10/31/24		2,423.00			5,380.00-
			Account Total	11/30/24	.00	5,380.00-	.00	.00	
110-5825-6371-4630-1000-000-90-0-0000 Consultants,Unrest.,Adult									
T25-00018	Mckinney, Mildred	EN25-00118	CalWorks Metrix Instructor 24-25	09/05/24			1,938.30-		1,938.30
T25-00018	Mckinney, Mildred	EX25-00118	CalWorks Metrix Instructor 24-25	09/05/24				1,938.30	
T25-00018	Mckinney, Mildred	EN25-00165	CalWorks Metrix Instructor 24-25	10/02/24			1,789.20-		1,789.20
T25-00018	Mckinney, Mildred	EX25-00176	CalWorks Metrix Instructor 24-25	10/02/24				1,789.20	
		BR25-00005	Budget Update	10/30/24		216,939.00			216,939.00
T25-00018	Mckinney, Mildred	EN25-00230	CalWorks Metrix Instructor 24-25	11/04/24			1,938.30-		218,877.30
T25-00018	Mckinney, Mildred	EX25-00264	CalWorks Metrix Instructor 24-25	11/04/24				1,938.30	216,939.00
			Account Total	11/30/24	.00	216,939.00	5,665.80-	5,665.80	
110-5825-6391-4630-1000-000-90-0-0000 Consultants,Unrest.,Adult									
T25-00055	Castaneda, Adrian Marti	EN25-00110	Adult Ed Student Services Advisor	09/04/24			74,160.00		74,160.00-
T25-00055	Castaneda, Adrian Marti	EN25-00139	Adult Ed Student Services Advisor	09/11/24			3,600.00-		70,560.00-
T25-00055	Castaneda, Adrian Marti	EX25-00141	Adult Ed Student Services Advisor	09/11/24				3,600.00	74,160.00-
T25-00055	Castaneda, Adrian Marti	EN25-00148	Adult Ed Student Services Advisor	09/18/24			3,240.00-		70,920.00-
T25-00055	Castaneda, Adrian Marti	EX25-00148	Adult Ed Student Services Advisor	09/18/24				3,240.00	74,160.00-
T25-00055	Castaneda, Adrian Marti	EN25-00171	Adult Ed Student Services Advisor	10/02/24			3,600.00-		70,560.00-
T25-00055	Castaneda, Adrian Marti	EX25-00183	Adult Ed Student Services Advisor	10/02/24				3,600.00	74,160.00-
T25-00055	Castaneda, Adrian Marti	EN25-00205	Adult Ed Student Services Advisor	10/18/24			3,600.00-		70,560.00-
T25-00055	Castaneda, Adrian Marti	EX25-00232	Adult Ed Student Services Advisor	10/18/24				3,600.00	74,160.00-
		BR25-00005	Budget Update	10/30/24		74,160.00			
T25-00055	Castaneda, Adrian Marti	EN25-00235	Adult Ed Student Services Advisor	11/04/24			3,600.00-		3,600.00
T25-00055	Castaneda, Adrian Marti	EX25-00271	Adult Ed Student Services Advisor	11/04/24				3,600.00	
T25-00055	Castaneda, Adrian Marti	EN25-00268	Adult Ed Student Services Advisor	11/20/24			3,600.00-		3,600.00
T25-00055	Castaneda, Adrian Marti	EX25-00314	Adult Ed Student Services Advisor	11/20/24				3,600.00	
			Account Total	11/30/24	.00	74,160.00	52,920.00	21,240.00	
990-1110-0000-6000-1000-000-90-0-0000 Tchr Sal 11 Pay,Unrest.,R									
		PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				123,686.06	123,686.06-
		BR25-00006	Budget Update	10/31/24		88,137.00			35,549.06-
		BR25-00028	1st Interim Update	10/31/24		52,140.00			16,590.94
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				125,612.71	109,021.77-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				132,432.70	241,454.47-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			947,320.36		1,188,774.83-
Selection	Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)								ERP for California

Activity for Dates 09/01/2024 to 11/30/2024

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Account Total				11/30/24	.00	140,277.00	947,320.36	381,731.47	
990-1110-0000-6000-4000-501-90-0-9930 Tchr Sal 11 Pay,Middle Co									
	PR25-00007	09/30/24	Regular Payroll (Earning:	09/30/24				33,478.98	33,478.98-
	BR25-00022	10/31/24	1st Interim Update	10/31/24		4,378.00			29,100.98-
	GJ25-00014	10/31/24	MCEC Grant res 0000 > 7339 cc 7	10/31/24				3,470.58-	25,630.40-
	GJ25-00014	10/31/24	MCEC Grant res 0000 > 7339 cc 7	10/31/24				1,735.29-	23,895.11-
	GJ25-00014	10/31/24	MCEC Grant res 0000 > 7339 cc 7	10/31/24				3,076.12-	20,818.99-
	GJ25-00014	10/31/24	MCEC Grant res 0000 > 7339 cc 7	10/31/24				1,538.06-	19,280.93-
	PR25-00010	10/31/24	10/31/24 Regular Payroll (Earning:	10/31/24				30,136.22	49,417.15-
	PR25-00013	11/26/24	11/26/24 Regular Payroll (Earning:	11/26/24				16,765.18	66,182.33-
	PR25-00015	11/26/24	Salary Encumbrance between 11/:	11/26/24			187,554.22		253,736.55-
Account Total				11/30/24	.00	4,378.00	187,554.22	70,560.33	
990-1110-7339-6000-1000-501-90-0-7001 Tchr Sal 11 Pay,MCEC 24-2									
	BR25-00014	10/31/24	MCEC Grant 2024-25 Yr1	10/31/24		40,000.00			40,000.00
	GJ25-00014	10/31/24	MCEC Grant res 0000 > 7339 cc 7	10/31/24				3,470.58	36,529.42
	GJ25-00014	10/31/24	MCEC Grant res 0000 > 7339 cc 7	10/31/24				1,735.29	34,794.13
	GJ25-00014	10/31/24	MCEC Grant res 0000 > 7339 cc 7	10/31/24				3,076.12	31,718.01
	GJ25-00014	10/31/24	MCEC Grant res 0000 > 7339 cc 7	10/31/24				1,538.06	30,179.95
	PR25-00013	11/26/24	11/26/24 Regular Payroll (Earning:	11/26/24				13,371.04	16,808.91
	PR25-00015	11/26/24	Salary Encumbrance between 11/:	11/26/24			23,399.32		6,590.41-
Account Total				11/30/24	.00	40,000.00	23,399.32	23,191.09	
990-1120-0000-6000-1000-000-90-0-0000 Tchr Stipend,Unrest.,ROCP									
	PR25-00010	10/31/24	10/31/24 Regular Payroll (Earning:	10/31/24				2,222.24	2,222.24-
	PR25-00013	11/26/24	11/26/24 Regular Payroll (Earning:	11/26/24				2,222.24	4,444.48-
	PR25-00015	11/26/24	Salary Encumbrance between 11/:	11/26/24			15,555.56		20,000.04-
Account Total				11/30/24	.00	.00	15,555.56	4,444.48	
990-1128-0000-6000-1000-000-90-0-0000 Tchr Hourly,Unrest.,ROCP									
	PR25-00007	09/30/24	09/30/24 Regular Payroll (Earning:	09/30/24				1,440.00	1,440.00-
	BR25-00028	10/31/24	1st Interim Update	10/31/24		2,190.00			750.00
	PR25-00010	10/31/24	10/31/24 Regular Payroll (Earning:	10/31/24				1,496.25	746.25-
	PR25-00013	11/26/24	11/26/24 Regular Payroll (Earning:	11/26/24				3,172.50	3,918.75-
Account Total				11/30/24	.00	2,190.00	.00	6,108.75	
990-1128-0000-6000-4000-501-90-0-9930 Tchr Hourly,Middle Colleg									
	BR25-00022	10/31/24	1st Interim Update	10/31/24		50.00			50.00
	BR25-00028	10/31/24	1st Interim Update	10/31/24		300.00			350.00
	PR25-00013	11/26/24	11/26/24 Regular Payroll (Earning:	11/26/24				337.50	12.50
Account Total				11/30/24	.00	350.00	.00	337.50	
990-1128-6388-6000-1000-000-90-0-1106 Tchr Hourly,SWG6,ROCP									

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-1128-6388-6000-1000-000-90-0-1106	Tchr Hourly,SWG6,ROCP	BR25-00016	1st Interim Update	10/31/24		9,500.00			9,500.00
990-1128-6391-4630-4000-901-99-0-0000	Tchr Hourly,Unrest.,Adult	IFC25-00001	Correct Coding	10/22/24				551.46-	551.46
990-1150-0000-6000-1000-000-90-0-0000	Tchr Sub,Unrest.,ROCP	PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				4,650.00	4,650.00-
		BR25-00006	Budget Update	10/31/24		10,000.00			5,350.00
		BR25-00028	1st Interim Update	10/31/24		5,375.00			10,725.00
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				11,600.00	875.00-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				9,125.00	10,000.00-
		Account Total		11/30/24		.00	15,375.00	.00	25,375.00
990-1312-0000-6000-2100-000-90-0-0000	Supv Admin Sal,Unrest.,RO	PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				27,773.42	27,773.42-
		BR25-00006	Budget Update	10/31/24		9,781.00			17,992.42-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				27,773.42	45,765.84-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				27,773.42	73,539.26-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			194,413.94		267,953.20-
		Account Total		11/30/24		.00	9,781.00	194,413.94	83,320.26
990-1312-0000-6000-7100-000-90-0-0000	Supv Admin Sal,Unrest.,RO	PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				19,325.29	19,325.29-
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				9,600.00	28,925.29-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				19,325.29	48,250.58-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				19,325.29	67,575.87-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			135,277.03		202,852.90-
		Account Total		11/30/24		.00	.00	135,277.03	67,575.87
990-2210-0000-6000-3110-101-90-0-2200	Class Supp Sal,Career Cen	PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				5,615.11	5,615.11-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				5,615.11	11,230.22-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				5,615.11	16,845.33-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			39,305.77		56,151.10-
		Account Total		11/30/24		.00	.00	39,305.77	16,845.33
990-2210-0000-6000-3110-102-90-0-2200	Class Supp Sal,Career Cen	BR25-00017	1st Interim Update	10/31/24		29,186.00-			29,186.00-
990-2210-0000-6000-3110-201-90-0-2200	Class Supp Sal,Career Cen	PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				5,868.62	5,868.62-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				5,868.62	11,737.24-
INV25-00006		AR25-00024	2024-2025 Qtr 1 - GHS D. Watson	11/05/24				7,925.60-	3,811.64-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				5,868.62	9,680.26-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-2210-0000-6000-3110-201-90-0-2200 Class Supp Sal,Career Cen (continued)									
		PR25-00015	Salary Encumbrance between 11/	11/26/24			41,080.34		50,760.60-
			Account Total	11/30/24	.00	.00	41,080.34	9,680.26	
990-2210-0000-6000-3110-202-90-0-2200 Class Supp Sal,Career Cen									
INV25-00005		PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				5,818.62	5,818.62-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				5,818.62	11,637.24-
		AR25-00023	2024-2025 MOU Career Ed Cente	11/05/24				7,856.98-	3,780.26-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				5,818.62	9,598.88-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			40,730.34		50,329.22-
			Account Total	11/30/24	.00	.00	40,730.34	9,598.88	
990-2210-0000-6000-3110-301-90-0-2200 Class Supp Sal,Career Cen									
INV25-00002		PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				5,615.11	5,615.11-
		BR25-00006	Budget Update	10/31/24		3,171.00			2,444.11-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				5,615.11	8,059.22-
		AR25-00031	MOU 2024-2025 Career Ed servio	11/21/24				7,567.92-	491.30-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				5,615.11	6,106.41-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			39,305.77		45,412.18-
			Account Total	11/30/24	.00	3,171.00	39,305.77	9,277.41	
990-2210-0000-6000-3110-302-90-0-2200 Class Supp Sal,Career Cen									
		PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				2,807.57	2,807.57-
		BR25-00006	Budget Update	10/31/24		857.00			1,950.57-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				2,807.57	4,758.14-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				2,807.57	7,565.71-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			19,652.99		27,218.70-
			Account Total	11/30/24	.00	857.00	19,652.99	8,422.71	
990-2210-6388-6000-3110-000-90-0-1105 Class Supp Sal,SWG5,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				2,580.59	2,580.59-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				2,580.59	5,161.18-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				2,580.59	7,741.77-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			18,064.13		25,805.90-
			Account Total	11/30/24	.00	.00	18,064.13	7,741.77	
990-2225-0000-6000-3110-201-90-0-2200 Class Suppt OT,Career Cen									
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				230.13	230.13-
990-2228-0000-6000-3110-102-90-0-2200 Class Suppt Hr,Career Cen									
		PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				30.93	30.93-
		BR25-00017	1st Interim Update	10/31/24		2,314.00-			2,344.93-
		BR25-00019	1st Interim Update	10/31/24		2,314.00			30.93-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				154.65	185.58-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs?

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-2228-0000-6000-3110-102-90-0-2200	Class Suppt Hr,Career Cen (continued)								
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				178.29	363.87-
			Account Total	11/30/24	.00	.00	.00	363.87	
990-2228-0000-6000-3110-202-90-0-2200	Class Suppt Hr,Career Cen								
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				750.01	750.01-
990-2228-7339-6000-4000-501-90-0-7001	Class Suppt Hr,MCEC 24-25								
		BR25-00014	MCEC Grant 2024-25 Yr1	10/31/24		1,500.00			1,500.00
990-2310-0000-6000-2700-000-90-0-0000	Supv Admin Sal,Unrest.,RO								
		PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				8,792.01	8,792.01-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				8,792.01	17,584.02-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				8,792.01	26,376.03-
		PR25-00015	Salary Encumbrance between 11/26/24	11/26/24			61,544.07		87,920.10-
			Account Total	11/30/24	.00	.00	61,544.07	26,376.03	
990-2410-0000-6000-2700-000-90-0-0000	Clerical Sal,Unrest.,ROCP								
		PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				12,116.56	12,116.56-
		BR25-00006	Budget Update	10/31/24		9,222.00-			21,338.56-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				12,106.25	33,444.81-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				12,106.25	45,551.06-
		PR25-00015	Salary Encumbrance between 11/26/24	11/26/24			84,743.75		130,294.81-
			Account Total	11/30/24	.00	9,222.00-	84,743.75	36,329.06	
990-2425-0000-6000-4000-501-90-0-9930	Clerical OT,Middle Colleg								
		BR25-00022	1st Interim Update	10/31/24		51.00-			51.00-
990-2428-0000-6000-4000-501-90-0-9930	Clerical Hr,Middle Colleg								
		PR25-00007	09/30/24 Regular Payroll (Earning:	09/30/24				336.00	336.00-
		PR25-00010	10/31/24 Regular Payroll (Earning:	10/31/24				816.00	1,152.00-
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				288.00	1,440.00-
			Account Total	11/30/24	.00	.00	.00	1,440.00	
990-2920-0000-6000-2700-000-90-0-0000	Othr Class Stip,Unrest.,R								
		BR25-00028	1st Interim Update	10/31/24		750.00			750.00
		PR25-00013	11/26/24 Regular Payroll (Earning:	11/26/24				750.01	.01-
			Account Total	11/30/24	.00	750.00	.00	750.01	
990-3101-0000-6000-1000-000-90-0-0000	STRS Cert,Unrest.,ROCP								
		PR25-00007	09/30/24 Regular Payroll (Contribu	09/30/24				22,286.26	22,286.26-
		BR25-00006	Budget Update	10/31/24		4,643.00			17,643.26-
		BR25-00028	1st Interim Update	10/31/24		1,445.00			16,198.26-
		PR25-00010	10/31/24 Regular Payroll (Contribu	10/31/24				23,613.13	39,811.39-
		PR25-00013	11/26/24 Regular Payroll (Contribu	11/26/24				24,705.83	64,517.22-
		PR25-00015	Salary Encumbrance between 11/26/24	11/26/24			165,522.61		230,039.83-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Account Total				11/30/24	.00	6,088.00	165,522.61	70,605.22	
990-3101-0000-6000-2100-000-90-0-0000 STRS Cert,Unrest.,ROCP									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				5,011.85	5,011.85-
	BR25-00006		Budget Update	10/31/24		1,646.00-			6,657.85-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				5,011.85	11,669.70-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				5,011.85	16,681.55-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			35,082.95		51,764.50-
Account Total				11/30/24	.00	1,646.00-	35,082.95	15,035.55	
990-3101-0000-6000-4000-501-90-0-9930 STRS Cert,Middle College,									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				6,134.02	6,134.02-
	BR25-00022		1st Interim Update	10/31/24		1,303.00-			7,437.02-
	BR25-00028		1st Interim Update	10/31/24		57.00			7,380.02-
	GJ25-00014		MCEC Grant res 0000 > 7339 cc 7	10/31/24				662.88-	6,717.14-
	GJ25-00014		MCEC Grant res 0000 > 7339 cc 7	10/31/24				331.44-	6,385.70-
	GJ25-00014		MCEC Grant res 0000 > 7339 cc 7	10/31/24				587.54-	5,798.16-
	GJ25-00014		MCEC Grant res 0000 > 7339 cc 7	10/31/24				293.77-	5,504.39-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				5,495.55	10,999.94-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				3,006.14	14,006.08-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			33,999.56		48,005.64-
Account Total				11/30/24	.00	1,246.00-	33,999.56	12,760.08	
990-3101-0000-6000-7100-000-90-0-0000 STRS Cert,Unrest.,ROCP									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				3,579.72	3,579.72-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				3,579.72	7,159.44-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				3,579.72	10,739.16-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			25,058.04		35,797.20-
Account Total				11/30/24	.00	.00	25,058.04	10,739.16	
990-3101-6388-6000-1000-000-90-0-1106 STRS Cert,SWG6,ROCP									
	BR25-00016		1st Interim Update	10/31/24		1,814.00			1,814.00
990-3101-6391-4630-4000-901-99-0-0000 STRS Cert,Unrest.,Adult V									
	IFC25-00001		Correct Coding	10/22/24				105.33-	105.33
990-3101-7339-6000-1000-501-90-0-7001 STRS Cert,MCEC 24-25,ROCP									
	BR25-00014		MCEC Grant 2024-25 Yr1	10/31/24		7,640.00			7,640.00
	GJ25-00014		MCEC Grant res 0000 > 7339 cc 7	10/31/24				662.88	6,977.12
	GJ25-00014		MCEC Grant res 0000 > 7339 cc 7	10/31/24				331.44	6,645.68
	GJ25-00014		MCEC Grant res 0000 > 7339 cc 7	10/31/24				587.54	6,058.14
	GJ25-00014		MCEC Grant res 0000 > 7339 cc 7	10/31/24				293.77	5,764.37
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				2,553.88	3,210.49
	PR25-00015		Salary Encumbrance between 11/	11/26/24			4,469.29		1,258.80-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Account Total				11/30/24	.00	7,640.00	4,469.29	4,429.51	
990-3201-0000-6000-1000-000-90-0-0000 PERS Cert,Unrest.,ROCP									
	PR25-00007	09/30/24	Regular Payroll (Contribu	09/30/24				1,692.37	1,692.37-
	BR25-00006		Budget Update	10/31/24		18,616.00			16,923.63
	PR25-00010	10/31/24	Regular Payroll (Contribu	10/31/24				1,692.37	15,231.26
	PR25-00013	11/26/24	Regular Payroll (Contribu	11/26/24				1,692.37	13,538.89
	PR25-00015		Salary Encumbrance between 11/	11/26/24			11,846.59		1,692.30
Account Total				11/30/24	.00	18,616.00	11,846.59	5,077.11	
990-3202-0000-6000-2700-000-90-0-0000 PERS Class,Unrest.,ROCP									
	PR25-00007	09/30/24	Regular Payroll (Contribu	09/30/24				5,312.01	5,312.01-
	BR25-00006		Budget Update	10/31/24		8,450.00-			13,762.01-
	BR25-00028		1st Interim Update	10/31/24		202.00			13,560.01-
	PR25-00010	10/31/24	Regular Payroll (Contribu	10/31/24				5,309.22	18,869.23-
	PR25-00013	11/26/24	Regular Payroll (Contribu	11/26/24				5,512.10	24,381.33-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			37,164.54		61,545.87-
Account Total				11/30/24	.00	8,248.00-	37,164.54	16,133.33	
990-3202-0000-6000-3110-101-90-0-2200 PERS Class,Career Center,									
	PR25-00007	09/30/24	Regular Payroll (Contribu	09/30/24				1,395.93	1,395.93-
	BR25-00006		Budget Update	10/31/24		209.00			1,186.93-
	PR25-00010	10/31/24	Regular Payroll (Contribu	10/31/24				1,395.93	2,582.86-
	PR25-00013	11/26/24	Regular Payroll (Contribu	11/26/24				1,395.93	3,978.79-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			9,771.51		13,750.30-
Account Total				11/30/24	.00	209.00	9,771.51	4,187.79	
990-3202-0000-6000-3110-102-90-0-2200 PERS Class,Career Center,									
	PR25-00007	09/30/24	Regular Payroll (Contribu	09/30/24				8.37	8.37-
	BR25-00017		1st Interim Update	10/31/24		7,097.00-			7,105.37-
	BR25-00019		1st Interim Update	10/31/24		625.00			6,480.37-
	PR25-00010	10/31/24	Regular Payroll (Contribu	10/31/24				41.83	6,522.20-
	PR25-00013	11/26/24	Regular Payroll (Contribu	11/26/24				48.23	6,570.43-
Account Total				11/30/24	.00	6,472.00-	.00	98.43	
990-3202-0000-6000-3110-201-90-0-2200 PERS Class,Career Center,									
	PR25-00007	09/30/24	Regular Payroll (Contribu	09/30/24				1,464.51	1,464.51-
	BR25-00006		Budget Update	10/31/24		149.00			1,315.51-
	PR25-00010	10/31/24	Regular Payroll (Contribu	10/31/24				1,464.51	2,780.02-
	PR25-00013	11/26/24	Regular Payroll (Contribu	11/26/24				1,464.51	4,244.53-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			10,251.57		14,496.10-
Account Total				11/30/24	.00	149.00	10,251.57	4,393.53	
990-3202-0000-6000-3110-202-90-0-2200 PERS Class,Career Center,									

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990-3202-0000-6000-3110-202-90-0-2200 PERS Class,Career Center,									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				1,450.98	1,450.98-
		BR25-00006	Budget Update	10/31/24		85.00			1,365.98-
		BR25-00028	1st Interim Update	10/31/24		203.00			1,162.98-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				1,450.98	2,613.96-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				1,653.86	4,267.82-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			10,156.86		14,424.68-
		Account Total		11/30/24	.00	288.00	10,156.86	4,555.82	
990-3202-0000-6000-3110-301-90-0-2200 PERS Class,Career Center,									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				1,395.93	1,395.93-
		BR25-00006	Budget Update	10/31/24		1,023.00			372.93-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				1,395.93	1,768.86-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				1,395.93	3,164.79-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			9,771.51		12,936.30-
		Account Total		11/30/24	.00	1,023.00	9,771.51	4,187.79	
990-3202-0000-6000-3110-302-90-0-2200 PERS Class,Career Center,									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				697.97	697.97-
		BR25-00006	Budget Update	10/31/24		302.00			395.97-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				697.97	1,093.94-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				697.97	1,791.91-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			4,885.79		6,677.70-
		Account Total		11/30/24	.00	302.00	4,885.79	2,093.91	
990-3202-6388-6000-3110-000-90-0-1105 PERS Class,SWG5,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				636.57	636.57-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				636.57	1,273.14-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				636.57	1,909.71-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			4,455.99		6,365.70-
		Account Total		11/30/24	.00	.00	4,455.99	1,909.71	
990-3311-0000-6000-1000-000-90-0-0000 OASDI Cert,Unrest.,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				406.82	406.82-
		BR25-00006	Budget Update	10/31/24		4,533.00			4,126.18
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				406.82	3,719.36
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				406.82	3,312.54
		PR25-00015	Salary Encumbrance between 11/	11/26/24			2,847.74		464.80
		Account Total		11/30/24	.00	4,533.00	2,847.74	1,220.46	
990-3312-0000-6000-2700-000-90-0-0000 OASDI Class,Unrest.,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				1,283.73	1,283.73-
		BR25-00006	Budget Update	10/31/24		723.00-			2,006.73-

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990-3312-0000-6000-2700-000-90-0-0000	OASDI Class,Unrest.,ROCP (continued)								
		BR25-00028	1st Interim Update	10/31/24		46.00			1,960.73-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				1,283.09	3,243.82-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				1,329.59	4,573.41-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			8,981.63		13,555.04-
		Account Total		11/30/24	.00	677.00-	8,981.63	3,896.41	
990-3312-0000-6000-3110-101-90-0-2200	OASDI Class,Career Center								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				343.65	343.65-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				343.65	687.30-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				343.65	1,030.95-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			2,405.55		3,436.50-
		Account Total		11/30/24	.00	.00	2,405.55	1,030.95	
990-3312-0000-6000-3110-102-90-0-2200	OASDI Class,Career Center								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				1.92	1.92-
		BR25-00017	1st Interim Update	10/31/24		1,759.00-			1,760.92-
		BR25-00019	1st Interim Update	10/31/24		143.00			1,617.92-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				9.59	1,627.51-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				11.05	1,638.56-
		Account Total		11/30/24	.00	1,616.00-	.00	22.56	
990-3312-0000-6000-3110-201-90-0-2200	OASDI Class,Career Center								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				359.36	359.36-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				359.36	718.72-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				373.63	1,092.35-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			2,515.52		3,607.87-
		Account Total		11/30/24	.00	.00	2,515.52	1,092.35	
990-3312-0000-6000-3110-202-90-0-2200	OASDI Class,Career Center								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				356.26	356.26-
		BR25-00028	1st Interim Update	10/31/24		11.00			345.26-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				356.26	701.52-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				402.76	1,104.28-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			2,493.82		3,598.10-
		Account Total		11/30/24	.00	11.00	2,493.82	1,115.28	
990-3312-0000-6000-3110-301-90-0-2200	OASDI Class,Career Center								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				335.73	335.73-
		BR25-00006	Budget Update	10/31/24		173.00			162.73-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				335.73	498.46-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				335.73	834.19-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			2,350.11		3,184.30-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs?

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Account Total				11/30/24	.00	173.00	2,350.11	1,007.19	
990-3312-0000-6000-3110-302-90-0-2200 OASDI Class,Career Center									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				170.55	170.55-
	BR25-00006		Budget Update	10/31/24		42.00			128.55-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				170.55	299.10-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				170.55	469.65-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			1,193.85		1,663.50-
Account Total				11/30/24	.00	42.00	1,193.85	511.65	
990-3312-0000-6000-4000-501-90-0-9930 OASDI Class,Middle Colleg									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				20.83	20.83-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				50.59	71.42-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				17.86	89.28-
Account Total				11/30/24	.00	.00	.00	89.28	
990-3312-6388-6000-3110-000-90-0-1105 OASDI Class,SWG5,ROCP									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				160.00	160.00-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				160.00	320.00-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				160.00	480.00-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			1,120.00		1,600.00-
Account Total				11/30/24	.00	.00	1,120.00	480.00	
990-3312-7339-6000-4000-501-90-0-7001 OASDI Class,MCEC 24-25,RO									
	BR25-00014		MCEC Grant 2024-25 Yr1	10/31/24		93.00			93.00
990-3321-0000-6000-1000-000-90-0-0000 Medicare Cert,Unrest.,ROC									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				1,849.64	1,849.64-
	BR25-00006		Budget Update	10/31/24		4,033.00			2,183.36
	BR25-00028		1st Interim Update	10/31/24		110.00			2,293.36
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				2,009.09	284.27
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				2,096.39	1,812.12-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			13,720.77		15,532.89-
Account Total				11/30/24	.00	4,143.00	13,720.77	5,955.12	
990-3321-0000-6000-2100-000-90-0-0000 Medicare Cert,Unrest.,ROC									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				394.97	394.97-
	BR25-00006		Budget Update	10/31/24		48.00			346.97-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				394.97	741.94-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				394.97	1,136.91-
	PR25-00015		Salary Encumbrance between 11/	11/26/24			2,764.79		3,901.70-
Account Total				11/30/24	.00	48.00	2,764.79	1,184.91	
990-3321-0000-6000-4000-501-90-0-9930 Medicare Cert,Middle Coll									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				467.49	467.49-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs?

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3321-0000-6000-4000-501-90-0-9930 Medicare Cert,Middle Coll (continued)									
		BR25-00022	1st Interim Update	10/31/24		81.00-			548.49-
		BR25-00028	1st Interim Update	10/31/24		4.00			544.49-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				50.32-	494.17-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				25.16-	469.01-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				44.60-	424.41-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				22.30-	402.11-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				418.72	820.83-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				232.59	1,053.42-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			2,611.84		3,665.26-
		Account Total		11/30/24	.00	77.00-	2,611.84	976.42	
990-3321-0000-6000-7100-000-90-0-0000 Medicare Cert,Unrest.,ROC									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				276.58	276.58-
		BR25-00006	Budget Update	10/31/24		10.00			266.58-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				276.58	543.16-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				276.58	819.74-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			1,936.06		2,755.80-
		Account Total		11/30/24	.00	10.00	1,936.06	829.74	
990-3321-6388-6000-1000-000-90-0-1106 Medicare Cert,SWG6,ROCP									
		BR25-00016	1st Interim Update	10/31/24		138.00			138.00
990-3321-6391-4630-4000-901-99-0-0000 Medicare Cert,Unrest.,Adu									
		IFC25-00001	Correct Coding	10/22/24				8.00-	8.00
990-3321-7339-6000-1000-501-90-0-7001 Medicare Cert,MCEC 24-25,									
		BR25-00014	MCEC Grant 2024-25 Yr1	10/31/24		580.00			580.00
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				50.32	529.68
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				25.16	504.52
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				44.60	459.92
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				22.30	437.62
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				191.02	246.60
		PR25-00015	Salary Encumbrance between 11/	11/26/24			319.20		72.60-
		Account Total		11/30/24	.00	580.00	319.20	333.40	
990-3322-0000-6000-2700-000-90-0-0000 Medicare Class,Unrest.,RO									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				300.22	300.22-
		BR25-00006	Budget Update	10/31/24		168.00-			468.22-
		BR25-00028	1st Interim Update	10/31/24		10.00			458.22-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				300.07	758.29-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				310.95	1,069.24-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			2,100.49		3,169.73-
Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)									

Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Account Total				11/30/24	.00	158.00-	2,100.49	911.24	
990-3322-0000-6000-3110-101-90-0-2200 Medicare Class,Career Cen									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				80.37	80.37-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				80.37	160.74-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				80.37	241.11-
	PR25-00015	Salary Encumbrance between 11/	11/26/24				562.59		803.70-
Account Total				11/30/24	.00	.00	562.59	241.11	
990-3322-0000-6000-3110-102-90-0-2200 Medicare Class,Career Cen									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				.45	.45-
	BR25-00017	1st Interim Update	10/31/24			412.00-			412.45-
	BR25-00019	1st Interim Update	10/31/24			33.00			379.45-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				2.24	381.69-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				2.59	384.28-
Account Total				11/30/24	.00	379.00-	.00	5.28	
990-3322-0000-6000-3110-201-90-0-2200 Medicare Class,Career Cen									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				84.04	84.04-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				84.04	168.08-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				87.37	255.45-
	PR25-00015	Salary Encumbrance between 11/	11/26/24				588.28		843.73-
Account Total				11/30/24	.00	.00	588.28	255.45	
990-3322-0000-6000-3110-202-90-0-2200 Medicare Class,Career Cen									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				83.32	83.32-
	BR25-00028	1st Interim Update	10/31/24			2.00			81.32-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				83.32	164.64-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				94.20	258.84-
	PR25-00015	Salary Encumbrance between 11/	11/26/24				583.24		842.08-
Account Total				11/30/24	.00	2.00	583.24	260.84	
990-3322-0000-6000-3110-301-90-0-2200 Medicare Class,Career Cen									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				78.52	78.52-
	BR25-00006	Budget Update	10/31/24			41.00			37.52-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				78.52	116.04-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				78.52	194.56-
	PR25-00015	Salary Encumbrance between 11/	11/26/24				549.64		744.20-
Account Total				11/30/24	.00	41.00	549.64	235.56	
990-3322-0000-6000-3110-302-90-0-2200 Medicare Class,Career Cen									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				39.89	39.89-
	BR25-00006	Budget Update	10/31/24			10.00			29.89-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				39.89	69.78-

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3322-0000-6000-3110-302-90-0-2200	Medicare Class,Career Cen (continued)								
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				39.89	109.67-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			279.23		388.90-
		Account Total		11/30/24	.00	10.00	279.23	119.67	
990-3322-0000-6000-4000-501-90-0-9930	Medicare Class,Middle Col								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				4.87	4.87-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				11.83	16.70-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				4.18	20.88-
		Account Total		11/30/24	.00	.00	.00	20.88	
990-3322-6388-6000-3110-000-90-0-1105	Medicare Class,SWG5,ROCP								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				37.42	37.42-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				37.42	74.84-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				37.42	112.26-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			261.94		374.20-
		Account Total		11/30/24	.00	.00	261.94	112.26	
990-3322-7339-6000-4000-501-90-0-7001	Medicare Class,MCEC 24-25								
		BR25-00014	MCEC Grant 2024-25 Yr1	10/31/24		21.00			21.00
990-3401-0000-6000-7100-000-90-0-0000	H&W Cert,Unrest.,ROCP								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				156.22	156.22-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				156.22	312.44-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				156.22	468.66-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			1,093.54		1,562.20-
		Account Total		11/30/24	.00	.00	1,093.54	468.66	
990-3401-6388-6000-1000-000-90-0-1106	H&W Cert,SWG6,ROCP								
		BR25-00016	1st Interim Update	10/31/24		164.00			164.00
990-3401-7339-6000-1000-501-90-0-7001	H&W Cert,MCEC 24-25,ROCP								
		BR25-00014	MCEC Grant 2024-25 Yr1	10/31/24		1,396.00			1,396.00
990-3501-0000-6000-1000-000-90-0-0000	SUI Cert,Unrest.,ROCP								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				64.78	64.78-
		BR25-00006	Budget Update	10/31/24		48.00			16.78-
		BR25-00028	1st Interim Update	10/31/24		33.00			16.22
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				70.26	54.04-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				73.28	127.32-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			479.85		607.17-
		Account Total		11/30/24	.00	81.00	479.85	208.32	
990-3501-0000-6000-2100-000-90-0-0000	SUI Cert,Unrest.,ROCP								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				13.81	13.81-
		BR25-00006	Budget Update	10/31/24		4.00			9.81-

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Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3501-0000-6000-2100-000-90-0-0000 SUI Cert,Unrest.,ROCP (continued)									
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				13.81	23.62-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				13.81	37.43-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			96.67		134.10-
		Account Total		11/30/24	.00	4.00	96.67	41.43	
990-3501-0000-6000-4000-501-90-0-9930 SUI Cert,Middle College,R									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				16.61	16.61-
		BR25-00022	1st Interim Update	10/31/24		1,310.00-			1,326.61-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				1.74-	1,324.87-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				.87-	1,324.00-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				1.54-	1,322.46-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				.77-	1,321.69-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				14.92	1,336.61-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				8.44	1,345.05-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			92.89		1,437.94-
		Account Total		11/30/24	.00	1,310.00-	92.89	35.05	
990-3501-0000-6000-7100-000-90-0-0000 SUI Cert,Unrest.,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				9.59	9.59-
		BR25-00006	Budget Update	10/31/24		259.00-			268.59-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				9.59	278.18-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				9.59	287.77-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			67.13		354.90-
		Account Total		11/30/24	.00	259.00-	67.13	28.77	
990-3501-6388-6000-1000-000-90-0-1106 SUI Cert,SWG6,ROCP									
		BR25-00016	1st Interim Update	10/31/24		5.00			5.00
990-3501-6391-4630-4000-901-99-0-0000 SUI Cert,Unrest.,Adult Vo									
		IFC25-00001	Correct Coding	10/22/24				.28-	.28
990-3501-7339-6000-1000-501-90-0-7001 SUI Cert,MCEC 24-25,ROCP									
		BR25-00014	MCEC Grant 2024-25 Yr1	10/31/24		20.00			20.00
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				1.74	18.26
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				.87	17.39
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				1.54	15.85
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				.77	15.08
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				6.66	8.42
		PR25-00015	Salary Encumbrance between 11/	11/26/24			11.55		3.13-
		Account Total		11/30/24	.00	20.00	11.55	11.58	
990-3502-0000-6000-2700-000-90-0-0000 SUI Class,Unrest.,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				10.45	10.45-

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3502-0000-6000-2700-000-90-0-0000	SUI Class,Unrest.,ROCP (continued)								
		BR25-00006	Budget Update	10/31/24		4.00-			14.45-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				10.45	24.90-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				10.83	35.73-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			73.15		108.88-
		Account Total		11/30/24	.00	4.00-	73.15	31.73	
990-3502-0000-6000-3110-101-90-0-2200	SUI Class,Career Center,R								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				2.81	2.81-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				2.81	5.62-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				2.81	8.43-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			19.67		28.10-
		Account Total		11/30/24	.00	.00	19.67	8.43	
990-3502-0000-6000-3110-102-90-0-2200	SUI Class,Career Center,R								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				.02	.02-
		BR25-00017	1st Interim Update	10/31/24		147.00-			147.02-
		BR25-00019	1st Interim Update	10/31/24		1.00			146.02-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				.08	146.10-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				.09	146.19-
		Account Total		11/30/24	.00	146.00-	.00	.19	
990-3502-0000-6000-3110-201-90-0-2200	SUI Class,Career Center,R								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				2.93	2.93-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				2.93	5.86-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				3.04	8.90-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			20.51		29.41-
		Account Total		11/30/24	.00	.00	20.51	8.90	
990-3502-0000-6000-3110-202-90-0-2200	SUI Class,Career Center,R								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				2.91	2.91-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				2.91	5.82-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				3.29	9.11-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			20.37		29.48-
		Account Total		11/30/24	.00	.00	20.37	9.11	
990-3502-0000-6000-3110-301-90-0-2200	SUI Class,Career Center,R								
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				2.81	2.81-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				2.81	5.62-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				2.81	8.43-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			19.67		28.10-
		Account Total		11/30/24	.00	.00	19.67	8.43	
990-3502-0000-6000-3110-302-90-0-2200	SUI Class,Career Center,R								

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3502-0000-6000-3110-302-90-0-2200 SUI Class,Career Center,R									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				1.40	1.40-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				1.40	2.80-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				1.40	4.20-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			9.80		14.00-
		Account Total		11/30/24	.00	.00	9.80	4.20	
990-3502-0000-6000-4000-501-90-0-9930 SUI Class,Middle College,									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				.17	.17-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				.41	.58-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				.14	.72-
		Account Total		11/30/24	.00	.00	.00	.72	
990-3502-6388-6000-3110-000-90-0-1105 SUI Class,SWG5,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				1.29	1.29-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				1.29	2.58-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				1.29	3.87-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			9.03		12.90-
		Account Total		11/30/24	.00	.00	9.03	3.87	
990-3502-7339-6000-4000-501-90-0-7001 SUI Class,MCEC 24-25,ROCP									
		BR25-00014	MCEC Grant 2024-25 Yr1	10/31/24		1.00			1.00
990-3601-0000-6000-1000-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				3,231.40	3,231.40-
		BR25-00006	Budget Update	10/31/24		2,326.00			905.40-
		BR25-00028	1st Interim Update	10/31/24		1,749.00			843.60
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				3,509.19	2,665.59-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				3,659.10	6,324.69-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			23,975.56		30,300.25-
		Account Total		11/30/24	.00	4,075.00	23,975.56	10,399.69	
990-3601-0000-6000-2100-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				689.07	689.07-
		BR25-00006	Budget Update	10/31/24		214.00			475.07-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				689.07	1,164.14-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				689.07	1,853.21-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			4,823.49		6,676.70-
		Account Total		11/30/24	.00	214.00	4,823.49	2,067.21	
990-3601-0000-6000-4000-501-90-0-9930 Wk Comp Cert,Middle Colle									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				833.63	833.63-
		BR25-00022	1st Interim Update	10/31/24		323.00			510.63-
		BR25-00028	1st Interim Update	10/31/24		5.00			505.63-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3601-0000-6000-4000-501-90-0-9930 Wk Comp Cert,Middle Colle (continued)									
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				65.94-	439.69-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				32.97-	406.72-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				58.45-	348.27-
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				29.22-	319.05-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				750.40	1,069.45-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				425.84	1,495.29-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			4,670.12		6,165.41-
		Account Total		11/30/24	.00	328.00	4,670.12	1,823.29	
990-3601-0000-6000-7100-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				481.20	481.20-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				481.20	962.40-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				481.20	1,443.60-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			3,368.40		4,812.00-
		Account Total		11/30/24	.00	.00	3,368.40	1,443.60	
990-3601-6388-6000-1000-000-90-0-1106 Wk Comp Cert,SWG6,ROCP									
		BR25-00016	1st Interim Update	10/31/24		180.00			180.00
990-3601-6391-4630-4000-901-99-0-0000 Wk Comp Cert,Unrest.,Adul									
		IFC25-00001	Correct Coding	10/22/24				13.73-	13.73
990-3601-7339-6000-1000-501-90-0-7001 Wk Comp Cert,MCEC 24-25,R									
		BR25-00014	MCEC Grant 2024-25 Yr1	10/31/24		760.00			760.00
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				65.94	694.06
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				32.97	661.09
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				58.45	602.64
		GJ25-00014	MCEC Grant res 0000 > 7339 cc 7	10/31/24				29.22	573.42
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				332.96	240.46
		PR25-00015	Salary Encumbrance between 11/	11/26/24			582.68		342.22-
		Account Total		11/30/24	.00	760.00	582.68	519.54	
990-3602-0000-6000-2700-000-90-0-0000 Wk Comp Class,Unrest.,ROC									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				520.62	520.62-
		BR25-00006	Budget Update	10/31/24		230.00-			750.62-
		BR25-00028	1st Interim Update	10/31/24		19.00			731.62-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				520.36	1,251.98-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				539.04	1,791.02-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			3,642.52		5,433.54-
		Account Total		11/30/24	.00	211.00-	3,642.52	1,580.02	
990-3602-0000-6000-3110-101-90-0-2200 Wk Comp Class,Career Cent									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				139.82	139.82-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3602-0000-6000-3110-101-90-0-2200 Wk Comp Class,Career Cent (continued)									
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				139.82	279.64-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				139.82	419.46-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			978.74		1,398.20-
		Account Total		11/30/24	.00	.00	978.74	419.46	
990-3602-0000-6000-3110-102-90-0-2200 Wk Comp Class,Career Cent									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				.77	.77-
		BR25-00017	1st Interim Update	10/31/24		725.00-			725.77-
		BR25-00019	1st Interim Update	10/31/24		42.00			683.77-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				3.85	687.62-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				4.44	692.06-
		Account Total		11/30/24	.00	683.00-	.00	9.06	
990-3602-0000-6000-3110-201-90-0-2200 Wk Comp Class,Career Cent									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				146.13	146.13-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				146.13	292.26-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				151.86	444.12-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			1,022.91		1,467.03-
		Account Total		11/30/24	.00	.00	1,022.91	444.12	
990-3602-0000-6000-3110-202-90-0-2200 Wk Comp Class,Career Cent									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				144.88	144.88-
		BR25-00028	1st Interim Update	10/31/24		5.00			139.88-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				144.88	284.76-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				163.56	448.32-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			1,014.16		1,462.48-
		Account Total		11/30/24	.00	5.00	1,014.16	453.32	
990-3602-0000-6000-3110-301-90-0-2200 Wk Comp Class,Career Cent									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				139.82	139.82-
		BR25-00006	Budget Update	10/31/24		78.00			61.82-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				139.82	201.64-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				139.82	341.46-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			978.74		1,320.20-
		Account Total		11/30/24	.00	78.00	978.74	419.46	
990-3602-0000-6000-3110-302-90-0-2200 Wk Comp Class,Career Cent									
		PR25-00007	09/30/24 Regular Payroll (Contrib	09/30/24				69.91	69.91-
		BR25-00006	Budget Update	10/31/24		18.00			51.91-
		PR25-00010	10/31/24 Regular Payroll (Contrib	10/31/24				69.91	121.82-
		PR25-00013	11/26/24 Regular Payroll (Contrib	11/26/24				69.91	191.73-
		PR25-00015	Salary Encumbrance between 11/	11/26/24			489.37		681.10-

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Account Total				11/30/24	.00	18.00	489.37	209.73	
990-3602-0000-6000-4000-501-90-0-9930 Wk Comp Class,Middle Coll									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				8.37	8.37-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				20.32	28.69-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				7.17	35.86-
Account Total				11/30/24	.00	.00	.00	35.86	
990-3602-6388-6000-3110-000-90-0-1105 Wk Comp Class,SWG5,ROCP									
	PR25-00007	09/30/24	Regular Payroll (Contrib	09/30/24				64.26	64.26-
	PR25-00010	10/31/24	Regular Payroll (Contrib	10/31/24				64.26	128.52-
	PR25-00013	11/26/24	Regular Payroll (Contrib	11/26/24				64.26	192.78-
	PR25-00015	11/26/24	Salary Encumbrance between 11/	11/26/24			449.82		642.60-
Account Total				11/30/24	.00	.00	449.82	192.78	
990-3602-7339-6000-4000-501-90-0-7001 Wk Comp Class,MCEC 24-25,									
	BR25-00014	10/31/24	MCEC Grant 2024-25 Yr1	10/31/24		29.00			29.00
990-4100-0000-6000-1000-000-90-0-0000 Textbooks,Unrest.,ROCP									
T25-00051	Amazon Capital Service	EN25-00112	Classroom supplies	09/05/24			1,016.46-		1,016.46
T25-00051	Amazon Capital Service	EX25-00109	Classroom supplies	09/05/24				1,016.46	
		BT25-00001	Sept 2024 Cal Card reconciliation	09/23/24		1,500.00			1,500.00
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				482.15	1,017.85
Account Total				11/30/24	.00	1,500.00	1,016.46-	1,498.61	
990-4100-0000-6000-4000-501-90-0-9930 Textbooks,Middle College,									
T25-00058	Follett Higher Edu Group	EN25-00128	MC Fall 2024 & Spring 2025 stude	09/10/24			60,000.00		60,000.00-
T25-00058	Follett Higher Edu Group	EN25-00144	MC Fall 2024 & Spring 2025 stude	09/18/24			10,321.19-		49,678.81-
T25-00058	Follett Higher Edu Group	EX25-00143	MC Fall 2024 & Spring 2025 stude	09/18/24				10,321.19	60,000.00-
		BT25-00001	Sept 2024 Cal Card reconciliation	09/23/24		6,000.00-			66,000.00-
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				744.47	66,744.47-
T25-00058	Follett Higher Edu Group	EN25-00195	MC Fall 2024 & Spring 2025 stude	10/11/24			116.43-		66,628.04-
T25-00058	Follett Higher Edu Group	EX25-00210	MC Fall 2024 & Spring 2025 stude	10/11/24				116.43	66,744.47-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				2,674.06	69,418.53-
T25-00058	Follett Higher Edu Group	EN25-00259	MC Fall 2024 & Spring 2025 stude	11/20/24			164.76-		69,253.77-
T25-00058	Follett Higher Edu Group	EX25-00296	MC Fall 2024 & Spring 2025 stude	11/20/24				164.76	69,418.53-
Account Total				11/30/24	.00	6,000.00-	49,397.62	14,020.91	
990-4200-0000-6000-4000-501-90-0-9930 Other Books,Middle Colleg									
	BR25-00022	10/31/24	1st Interim Update	10/31/24		50.00			50.00
T25-00077	Amazon Capital Service	EN25-00253	Middle College-CA politics paperb:	11/15/24			48.58		1.42
T25-00077	Amazon Capital Service	EN25-00255	Middle College-CA politics paperb:	11/20/24			48.58-		50.00
T25-00077	Amazon Capital Service	EX25-00290	Middle College-CA politics paperb:	11/20/24				48.58	1.42
Account Total				11/30/24	.00	50.00	.00	48.58	

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-4300-0000-6000-1000-000-90-0-0000 Mat & Supp,Unrest.,ROCP									
T25-00060	Life-Assist Inc	EN25-00142	A Koelling/ Med Occs Emerald Hig	09/17/24			114.79		114.79-
T25-00060	Life-Assist Inc	EN25-00151	A Koelling/ Med Occs Emerald Hig	09/19/24			5.00		119.79-
		BT25-00001	Sept 2024 Cal Card reconciliation	09/23/24		1,500.00-			1,619.79-
T25-00053	ODP Business Solutions	EN25-00154	Emerald Med Occs-Classroom Su	09/25/24			135.50-		1,484.29-
T25-00053	ODP Business Solutions	EX25-00163	Emerald Med Occs-Classroom Su	09/25/24				135.50	1,619.79-
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				200.19	1,819.98-
T25-00053	ODP Business Solutions	EN25-00167	Emerald Med Occs-Classroom Su	10/02/24			25.68-		1,794.30-
T25-00053	ODP Business Solutions	EX25-00178	Emerald Med Occs-Classroom Su	10/02/24				25.68	1,819.98-
T25-00060	Life-Assist Inc	EN25-00184	A Koelling/ Med Occs Emerald Hig	10/08/24			119.79-		1,700.19-
T25-00060	Life-Assist Inc	EX25-00194	A Koelling/ Med Occs Emerald Hig	10/08/24				121.27	1,821.46-
T25-00067	Amazon Capital Service	EN25-00193	Classroom supplies - Emerald Mex	10/09/24			88.30		1,909.76-
T25-00053	ODP Business Solutions	EN25-00203	Emerald Med Occs-Classroom Su	10/18/24			87.41-		1,822.35-
T25-00053	ODP Business Solutions	EX25-00228	Emerald Med Occs-Classroom Su	10/18/24				7.28	1,829.63-
T25-00053	ODP Business Solutions	EX25-00229	Emerald Med Occs-Classroom Su	10/18/24				80.13	1,909.76-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				2,342.49	4,252.25-
		BR25-00006	Budget Update	10/31/24		20,384.00-			24,636.25-
		BR25-00028	1st Interim Update	10/31/24		27.00-			24,663.25-
		GJ25-00013	PO #T25-00061 > Correct Coding	11/06/24				3,658.26	28,321.51-
T25-00067	Amazon Capital Service	EN25-00240	Classroom supplies - Emerald Mex	11/08/24			88.30-		28,233.21-
T25-00053	ODP Business Solutions	EN25-00245	Emerald Med Occs-Classroom Su	11/08/24			74.18-		28,159.03-
T25-00067	Amazon Capital Service	EX25-00277	Classroom supplies - Emerald Mex	11/08/24				88.30	28,247.33-
T25-00053	ODP Business Solutions	EX25-00282	Emerald Med Occs-Classroom Su	11/08/24				74.18	28,321.51-
T25-00053	ODP Business Solutions	EN25-00263	Emerald Med Occs-Classroom Su	11/20/24			64.72-		28,256.79-
T25-00053	ODP Business Solutions	EX25-00308	Emerald Med Occs-Classroom Su	11/20/24				21.44	28,278.23-
T25-00053	ODP Business Solutions	EX25-00309	Emerald Med Occs-Classroom Su	11/20/24				43.28	28,321.51-
	US Bank	EX25-00315	US BANK NOV 2024	11/20/24				1,056.14	29,377.65-
			Account Total	11/30/24		.00	21,911.00-	387.49-	7,854.14
990-4300-0000-6000-1000-101-90-0-1320 Mat & Supp,Marketing,ROCP									
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				57.97	57.97-
990-4300-0000-6000-1000-101-90-0-9925 Mat & Supp,Sprts Med/AT,R									
T25-00022	ODP Business Solutions	EN25-00141	GHS Med Occs supplies	09/12/24			500.00-		500.00
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				61.32	438.68
	US Bank	EX25-00315	US BANK NOV 2024	11/20/24				61.32	377.36
			Account Total	11/30/24		.00	.00	500.00-	122.64
990-4300-0000-6000-1000-201-90-0-1320 Mat & Supp,Marketing,ROCP									
T25-00083	ODP Business Solutions	EN25-00272	GHS Marketing office supplies 24/	11/21/24			1,000.00		1,000.00-
990-4300-0000-6000-1000-201-90-0-9410 Mat & Supp,Dev Psych I&II									

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-4300-0000-6000-1000-201-90-0-9410 Mat & Supp,Dev Psych I&II									
T25-00056	ODP Business Solutions	EN25-00126	LHS & GHS DPOC - Classroom S	09/05/24			250.00		250.00-
T25-00056	ODP Business Solutions	EN25-00168	LHS & GHS DPOC - Classroom S	10/02/24			175.21-		74.79-
T25-00056	ODP Business Solutions	EX25-00179	LHS & GHS DPOC - Classroom S	10/02/24				30.65	105.44-
T25-00056	ODP Business Solutions	EX25-00180	LHS & GHS DPOC - Classroom S	10/02/24				144.56	250.00-
T25-00056	ODP Business Solutions	EN25-00198	LHS & GHS DPOC - Classroom S	10/11/24			16.53-		233.47-
T25-00056	ODP Business Solutions	EX25-00216	LHS & GHS DPOC - Classroom S	10/11/24				16.53	250.00-
		Account Total		11/30/24	.00	.00	58.26	191.74	
990-4300-0000-6000-1000-201-90-0-9915 Mat & Supp,Med Occupation									
T25-00051	Amazon Capital Service	EN25-00112	Classroom supplies	09/05/24			335.95-		335.95
T25-00051	Amazon Capital Service	EX25-00111	Classroom supplies	09/05/24				269.86	66.09
T25-00051	Amazon Capital Service	EX25-00112	Classroom supplies	09/05/24				66.09	
T25-00044	ODP Business Solutions	EN25-00136	GHS Med Occs Supplies 24/25 S	09/11/24			55.58-		55.58
T25-00044	ODP Business Solutions	EX25-00136	GHS Med Occs Supplies 24/25 S	09/11/24				55.58	
T25-00061	Simulation Health Allian	EN25-00149	Emerald-Med Occs Classroom Ma	09/18/24			3,658.26		3,658.26-
T25-00061	Simulation Health Allian	EN25-00189	Emerald-Med Occs Classroom Ma	10/08/24			3,658.26-		
T25-00061	Simulation Health Allian	EX25-00203	Emerald-Med Occs Classroom Ma	10/08/24				3,658.26	3,658.26-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				76.07	3,734.33-
		GJ25-00013	PO #T25-00061 > Correct Coding	11/06/24				3,658.26-	76.07-
		Account Total		11/30/24	.00	.00	391.53-	467.60	
990-4300-0000-6000-1000-201-90-0-9925 Mat & Supp,Spts Med/AT,R									
T25-00048	ODP Business Solutions	EN25-00137	GHS Sports Med Supplies 24/25 S	09/11/24			296.88-		296.88
T25-00048	ODP Business Solutions	EX25-00137	GHS Sports Med Supplies 24/25 S	09/11/24				214.48	82.40
T25-00048	ODP Business Solutions	EX25-00138	GHS Sports Med Supplies 24/25 S	09/11/24				21.12	61.28
T25-00048	ODP Business Solutions	EX25-00139	GHS Sports Med Supplies 24/25 S	09/11/24				61.28	
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				970.94	970.94-
		Account Total		11/30/24	.00	.00	296.88-	1,267.82	
990-4300-0000-6000-1000-202-90-0-1330 Mat & Supp,Intro to Healt									
T24-00128	Livermore Valley Joint U	EN25-00238	CPR Cards-Intro to Health	11/07/24			160.00-		160.00
990-4300-0000-6000-1000-202-90-0-1510 Mat & Supp,Auto Repairs,R									
T25-00046	Auto Ind Paint Co	EN25-00129	Auto Repair Supplies - LHS	09/11/24			3,864.00-		3,864.00
T25-00046	Auto Ind Paint Co	EX25-00129	Auto Repair Supplies - LHS	09/11/24				3,864.00	
		Account Total		11/30/24	.00	.00	3,864.00-	3,864.00	
990-4300-0000-6000-1000-202-90-0-9410 Mat & Supp,Dev Psych I&II									
T25-00056	ODP Business Solutions	EN25-00126	LHS & GHS DPOC - Classroom S	09/05/24			250.00		250.00-
T25-00056	ODP Business Solutions	EN25-00168	LHS & GHS DPOC - Classroom S	10/02/24			175.21-		74.79-
T25-00056	ODP Business Solutions	EX25-00179	LHS & GHS DPOC - Classroom S	10/02/24				30.64	105.43-
T25-00056	ODP Business Solutions	EX25-00180	LHS & GHS DPOC - Classroom S	10/02/24				144.57	250.00-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-4300-0000-6000-1000-202-90-0-9410 Mat & Supp,Dev Psych I&II (continued)									
T25-00056	ODP Business Solutions	EN25-00198	LHS & GHS DPOC - Classroom S	10/11/24			16.53-		233.47-
T25-00056	ODP Business Solutions	EX25-00216	LHS & GHS DPOC - Classroom S	10/11/24				16.53	250.00-
			Account Total	11/30/24	.00	.00	58.26	191.74	
990-4300-0000-6000-1000-202-90-0-9925 Mat & Supp,Sprts Med/AT,R									
T25-00022	ODP Business Solutions	EN25-00141	GHS Med Occs supplies	09/12/24			500.00-		500.00
		BR25-00002	Reconcile Sept 2024 Cal Card stal	09/23/24		917.00-			417.00-
			Account Total	11/30/24	.00	917.00-	500.00-	.00	
990-4300-0000-6000-1000-301-90-0-9925 Mat & Supp,Sprts Med/AT,R									
T25-00064	Henry Schein, Inc.	EN25-00159	Tape Sports Med-Amador/Hasenf	10/01/24			1,597.40		1,597.40-
T25-00064	Henry Schein, Inc.	EN25-00176	Tape Sports Med-Amador/Hasenf	10/03/24			69.50-		1,527.90-
T25-00064	Henry Schein, Inc.	EN25-00177	Tape Sports Med-Amador/Hasenf	10/03/24			127.06-		1,400.84-
T25-00064	Henry Schein, Inc.	EN25-00212	Tape Sports Med-Amador/Hasenf	10/28/24			1,400.84-		
T25-00064	Henry Schein, Inc.	EX25-00241	Tape Sports Med-Amador/Hasenf	10/28/24				1,400.84	1,400.84-
			Account Total	11/30/24	.00	.00	.00	1,400.84	
990-4300-0000-6000-1000-302-90-0-9410 Mat & Supp,Dev Psych I&II									
T25-00054	ODP Business Solutions	EN25-00111	FHS DPOC I&II 24/25 SY	09/04/24			300.00		300.00-
T25-00054	ODP Business Solutions	EN25-00204	FHS DPOC I&II 24/25 SY	10/18/24			171.94-		128.06-
T25-00054	ODP Business Solutions	EX25-00230	FHS DPOC I&II 24/25 SY	10/18/24				161.98	290.04-
T25-00054	ODP Business Solutions	EX25-00231	FHS DPOC I&II 24/25 SY	10/18/24				9.96	300.00-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				18.16	318.16-
			Account Total	11/30/24	.00	.00	128.06	190.10	
990-4300-0000-6000-1000-302-90-0-9915 Mat & Supp,Med Occupation									
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				471.61	471.61-
990-4300-0000-6000-1000-302-90-0-9920 Mat & Supp,Nursing Career									
		BR25-00028	1st Interim Update	10/31/24		64.00-			64.00-
990-4300-0000-6000-1000-302-90-0-9925 Mat & Supp,Sprts Med/AT,R									
T25-00075	Simulation Health Allian	EN25-00249	Hands On Supplies for students-Fi	11/12/24			747.94		747.94-
T25-00075	Simulation Health Allian	EN25-00250	Hands On Supplies for students-Fi	11/13/24			2.05		749.99-
			Account Total	11/30/24	.00	.00	749.99	.00	
990-4300-0000-6000-2700-000-90-0-0000 Mat & Supp,Unrest.,ROCP									
T25-00021	ODP Business Solutions	EN25-00106	TVROP District Office office suppli	09/03/24			197.25-		197.25
T25-00021	ODP Business Solutions	EX25-00101	TVROP District Office office suppli	09/03/24				197.25	
T25-00051	Amazon Capital Service	EN25-00112	Classroom supplies	09/05/24			11.01-		11.01
T25-00043	ODP Business Solutions	EN25-00120	Office Chair - TVROP District Offic	09/05/24			234.56-		245.57
T25-00021	ODP Business Solutions	EN25-00121	TVROP District Office office suppli	09/05/24			104.40-		349.97
T25-00051	Amazon Capital Service	EX25-00108	Classroom supplies	09/05/24				11.01	338.96
T25-00043	ODP Business Solutions	EX25-00120	Office Chair - TVROP District Offic	09/05/24				234.56	104.40

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990-4300-0000-6000-2700-000-90-0-0000 Mat & Supp,Unrest.,ROCP (continued)									
T25-00021	ODP Business Solutions	EX25-00121	TVROP District Office office suppli	09/05/24				104.40	
T25-00021	ODP Business Solutions	EN25-00135	TVROP District Office office suppli	09/11/24			45.85-		45.85
T25-00021	ODP Business Solutions	EX25-00135	TVROP District Office office suppli	09/11/24				45.85	
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				1,013.31	1,013.31-
T25-00021	ODP Business Solutions	EN25-00197	TVROP District Office office suppli	10/11/24			456.27-		557.04-
T25-00021	ODP Business Solutions	EX25-00212	TVROP District Office office suppli	10/11/24				36.80	593.84-
T25-00021	ODP Business Solutions	EX25-00213	TVROP District Office office suppli	10/11/24				43.54	637.38-
T25-00021	ODP Business Solutions	EX25-00214	TVROP District Office office suppli	10/11/24				302.74	940.12-
T25-00021	ODP Business Solutions	EX25-00215	TVROP District Office office suppli	10/11/24				73.19	1,013.31-
		BR25-00004	Black Tie Transportation for legisla	10/14/24		456.00-			1,469.31-
T25-00021	ODP Business Solutions	EN25-00202	TVROP District Office office suppli	10/18/24			278.79-		1,190.52-
T25-00021	ODP Business Solutions	EX25-00224	TVROP District Office office suppli	10/18/24				114.58	1,305.10-
T25-00021	ODP Business Solutions	EX25-00225	TVROP District Office office suppli	10/18/24				42.96	1,348.06-
T25-00021	ODP Business Solutions	EX25-00226	TVROP District Office office suppli	10/18/24				56.96	1,405.02-
T25-00021	ODP Business Solutions	EX25-00227	TVROP District Office office suppli	10/18/24				64.29	1,469.31-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				661.46	2,130.77-
T25-00021	ODP Business Solutions	EN25-00216	TVROP District Office office suppli	10/28/24			137.77-		1,993.00-
T25-00021	ODP Business Solutions	EX25-00245	TVROP District Office office suppli	10/28/24				28.61	2,021.61-
T25-00021	ODP Business Solutions	EX25-00246	TVROP District Office office suppli	10/28/24				19.72	2,041.33-
T25-00021	ODP Business Solutions	EX25-00247	TVROP District Office office suppli	10/28/24				14.71	2,056.04-
T25-00021	ODP Business Solutions	EX25-00248	TVROP District Office office suppli	10/28/24				36.70	2,092.74-
T25-00021	ODP Business Solutions	EX25-00249	TVROP District Office office suppli	10/28/24				38.03	2,130.77-
T25-00021	ODP Business Solutions	EN25-00232	TVROP District Office office suppli	11/04/24			3,337.48-		1,206.71
T25-00021	ODP Business Solutions	EX25-00267	TVROP District Office office suppli	11/04/24				36.70-	1,243.41
		BR25-00020	November 2024 Cal Card expense	11/14/24		1,019.00-			224.41
		BR25-00021	November 2024 CalCard expense	11/14/24		550.00-			325.59-
T25-00021	ODP Business Solutions	EX25-00304	TVROP District Office office suppli	11/20/24				21.27	346.86-
T25-00021	ODP Business Solutions	EX25-00305	TVROP District Office office suppli	11/20/24				520.22	867.08-
T25-00021	ODP Business Solutions	EX25-00306	TVROP District Office office suppli	11/20/24				91.43	958.51-
T25-00021	ODP Business Solutions	EX25-00307	TVROP District Office office suppli	11/20/24				87.96	1,046.47-
	US Bank	EX25-00315	US BANK NOV 2024	11/20/24				325.32	1,371.79-
Account Total				11/30/24		.00	2,025.00-	4,803.38-	4,150.17
990-4300-0000-6000-3110-101-90-0-2200 Mat & Supp,Career Center,									
T25-00057	ODP Business Solutions	EN25-00127	D. Yang CCS at DHS Matts & Sup	09/06/24			250.00		250.00-
T25-00057	ODP Business Solutions	EN25-00169	D. Yang CCS at DHS Matts & Sup	10/02/24			225.23-		24.77-
T25-00057	ODP Business Solutions	EX25-00181	D. Yang CCS at DHS Matts & Sup	10/02/24				225.23	250.00-
Account Total				11/30/24		.00	.00	24.77	225.23

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990-4300-0000-6000-3110-102-90-0-2200 Mat & Supp,Career Center,									
T25-00052	ODP Business Solutions	EN25-00153	Emerald CCS Office Supplies	09/25/24			97.10-		97.10
T25-00052	ODP Business Solutions	EX25-00160	Emerald CCS Office Supplies	09/25/24				33.05	64.05
T25-00052	ODP Business Solutions	EX25-00161	Emerald CCS Office Supplies	09/25/24				22.04	42.01
T25-00052	ODP Business Solutions	EX25-00162	Emerald CCS Office Supplies	09/25/24				42.01	
T25-00073	ODP Business Solutions	EN25-00224	Emerald CCS Office Supplies	10/30/24			60.00		60.00-
T25-00052	ODP Business Solutions	EN25-00225	Emerald CCS Office Supplies	11/04/24			2.90-		57.10-
		Account Total		11/30/24	.00	.00	40.00-	97.10	
990-4300-0000-6000-4000-501-90-0-9930 Mat & Supp,Middle College									
T25-00010	ODP Business Solutions	EN25-00122	MC office supplies for SY 24/25	09/05/24			8.92-		8.92
T25-00010	ODP Business Solutions	EX25-00122	MC office supplies for SY 24/25	09/05/24				8.92	
T25-00058	Follett Higher Edu Group	EN25-00128	MC Fall 2024 & Spring 2025 stude	09/10/24			10,000.00		10,000.00-
T25-00010	ODP Business Solutions	EN25-00134	MC office supplies for SY 24/25	09/11/24			21.60-		9,978.40-
T25-00010	ODP Business Solutions	EX25-00134	MC office supplies for SY 24/25	09/11/24				21.60	10,000.00-
T25-00058	Follett Higher Edu Group	EN25-00144	MC Fall 2024 & Spring 2025 stude	09/18/24			1,720.20-		8,279.80-
T25-00010	ODP Business Solutions	EN25-00146	MC office supplies for SY 24/25	09/18/24			428.71-		7,851.09-
T25-00058	Follett Higher Edu Group	EX25-00143	MC Fall 2024 & Spring 2025 stude	09/18/24				1,720.20	9,571.29-
T25-00010	ODP Business Solutions	EX25-00145	MC office supplies for SY 24/25	09/18/24				428.71	10,000.00-
		BT25-00001	Sept 2024 Cal Card reconciliation	09/23/24		6,000.00			4,000.00-
T25-00010	ODP Business Solutions	EN25-00152	MC office supplies for SY 24/25	09/25/24			58.00-		3,942.00-
T25-00010	ODP Business Solutions	EX25-00155	MC office supplies for SY 24/25	09/25/24				58.00	4,000.00-
T25-00010	ODP Business Solutions	EX25-00156	MC office supplies for SY 24/25	09/25/24				187.92	4,187.92-
T25-00010	ODP Business Solutions	EX25-00157	MC office supplies for SY 24/25	09/25/24				428.71	4,616.63-
T25-00010	ODP Business Solutions	EX25-00158	MC office supplies for SY 24/25	09/25/24				187.92-	4,428.71-
T25-00010	ODP Business Solutions	EX25-00159	MC office supplies for SY 24/25	09/25/24				428.71-	4,000.00-
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				1,564.82	5,564.82-
T25-00058	Follett Higher Edu Group	EN25-00195	MC Fall 2024 & Spring 2025 stude	10/11/24			19.40-		5,545.42-
T25-00010	ODP Business Solutions	EN25-00196	MC office supplies for SY 24/25	10/11/24			156.82-		5,388.60-
T25-00058	Follett Higher Edu Group	EX25-00210	MC Fall 2024 & Spring 2025 stude	10/11/24				19.40	5,408.00-
T25-00010	ODP Business Solutions	EX25-00211	MC office supplies for SY 24/25	10/11/24				156.82	5,564.82-
T25-00010	ODP Business Solutions	EN25-00201	MC office supplies for SY 24/25	10/18/24			107.66-		5,457.16-
T25-00010	ODP Business Solutions	EX25-00223	MC office supplies for SY 24/25	10/18/24				107.66	5,564.82-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				53.96	5,618.78-
T25-00010	ODP Business Solutions	EN25-00231	MC office supplies for SY 24/25	11/04/24			65.58-		5,553.20-
T25-00010	ODP Business Solutions	EX25-00265	MC office supplies for SY 24/25	11/04/24				26.61	5,579.81-
T25-00010	ODP Business Solutions	EX25-00266	MC office supplies for SY 24/25	11/04/24				38.97	5,618.78-
T25-00058	Follett Higher Edu Group	EN25-00259	MC Fall 2024 & Spring 2025 stude	11/20/24			27.46-		5,591.32-
T25-00010	ODP Business Solutions	EN25-00262	MC office supplies for SY 24/25	11/20/24			579.85-		5,011.47-
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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-4300-0000-6000-4000-501-90-0-9930 Mat & Supp,Middle College (continued)									
T25-00058	Follett Higher Edu Group	EX25-00296	MC Fall 2024 & Spring 2025 stude	11/20/24				27.46	5,038.93-
T25-00010	ODP Business Solutions	EX25-00300	MC office supplies for SY 24/25	11/20/24				33.06	5,071.99-
T25-00010	ODP Business Solutions	EX25-00301	MC office supplies for SY 24/25	11/20/24				38.63	5,110.62-
T25-00010	ODP Business Solutions	EX25-00302	MC office supplies for SY 24/25	11/20/24				408.95	5,519.57-
T25-00010	ODP Business Solutions	EX25-00303	MC office supplies for SY 24/25	11/20/24				99.21	5,618.78-
Account Total				11/30/24	.00	6,000.00	6,805.80	4,812.98	
990-4300-6388-6000-1000-000-90-0-1106 Mat & Supp,SWG6,ROCP									
	BR25-00016		1st Interim Update	10/31/24		36,750.00			36,750.00
990-4300-7339-6000-1000-501-90-0-7001 Mat & Supp,MCEC 24-25,ROC									
	BR25-00014		MCEC Grant 2024-25 Yr1	10/31/24		10,000.00			10,000.00
990-4300-9010-6000-1000-000-90-0-0000 Mat & Supp,Unrest.,ROCP									
T25-00051	Amazon Capital Service	EN25-00112	Classroom supplies	09/05/24			120.81-		120.81
T25-00051	Amazon Capital Service	EX25-00110	Classroom supplies	09/05/24				120.81	
T25-00046	Auto Ind Paint Co	EN25-00129	Auto Repair Supplies - LHS	09/11/24			1,010.75-		1,010.75
T25-00046	Auto Ind Paint Co	EX25-00129	Auto Repair Supplies - LHS	09/11/24				1,010.75	
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				2,747.69	2,747.69-
T25-00063	Airgas, Inc.	EN25-00158	R Barnard-LHS/Auto Body Repair	10/01/24			366.79		3,114.48-
T25-00065	Livermore Auto Parts, In	EN25-00160	LHS Auto Tech Parts & Mat.	10/02/24			382.62		3,497.10-
T25-00065	Livermore Auto Parts, In	EN25-00173	LHS Auto Tech Parts & Mat.	10/02/24			382.62-		3,114.48-
T25-00065	Livermore Auto Parts, In	EN25-00174	LHS Auto Tech Parts & Mat.	10/02/24			382.62		3,497.10-
		BR25-00003	DEPOSIT BATCH 298	10/04/24		200.00			3,297.10-
T25-00063	Airgas, Inc.	EN25-00179	R Barnard-LHS/Auto Body Repair	10/08/24			366.79-		2,930.31-
T25-00065	Livermore Auto Parts, In	EN25-00185	LHS Auto Tech Parts & Mat.	10/08/24			382.62-		2,547.69-
T25-00063	Airgas, Inc.	EX25-00189	R Barnard-LHS/Auto Body Repair	10/08/24				366.79	2,914.48-
T25-00065	Livermore Auto Parts, In	EX25-00195	LHS Auto Tech Parts & Mat.	10/08/24				235.09	3,149.57-
T25-00065	Livermore Auto Parts, In	EX25-00196	LHS Auto Tech Parts & Mat.	10/08/24				95.37-	3,054.20-
T25-00065	Livermore Auto Parts, In	EX25-00197	LHS Auto Tech Parts & Mat.	10/08/24				63.91	3,118.11-
T25-00065	Livermore Auto Parts, In	EX25-00198	LHS Auto Tech Parts & Mat.	10/08/24				44.89	3,163.00-
T25-00065	Livermore Auto Parts, In	EX25-00199	LHS Auto Tech Parts & Mat.	10/08/24				134.10	3,297.10-
		BR25-00013	1st Interim Budget Update	10/31/24		80,395.00			77,097.90
Account Total				11/30/24	.00	80,595.00	1,131.56-	4,628.66	
990-4300-9010-6000-1000-501-90-0-9930 Mat & Supp,Middle College									
T25-00066	Silkworm, Inc	EN25-00175	Middle College apparel	10/02/24			4,000.00		4,000.00-
		BR25-00003	DEPOSIT BATCH 298	10/04/24		1,250.00			2,750.00-
T25-00066	Silkworm, Inc	EN25-00178	Middle College apparel	10/04/24			1,000.00		3,750.00-
		BR25-00013	1st Interim Budget Update	10/31/24		352.00			3,398.00-
T25-00066	Silkworm, Inc	EN25-00234	Middle College apparel	11/04/24			918.12-		2,479.88-
Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)								ERP for California	

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-4300-9010-6000-1000-501-90-0-9930 Mat & Supp,Middle College (continued)									
T25-00066	Silkworm, Inc	EX25-00269	Middle College apparel	11/04/24				228.98	2,708.86-
T25-00066	Silkworm, Inc	EX25-00270	Middle College apparel	11/04/24				689.14	3,398.00-
			Account Total	11/30/24		.00	1,602.00	4,081.88	918.12
990-4470-0000-6000-1000-000-90-0-0000 Tech Equip,Unrest.,ROCP									
		BR25-00006	Budget Update	10/31/24		14,205.00			14,205.00
990-5200-0000-6000-1000-000-90-0-0000 Travel & Conf,Unrest.,ROC									
T25-00078	San Ramon Marriott	EN25-00251	T.Raaker,Advisor NorCal Housing	11/15/24			322.46		322.46-
T25-00076	NorCal DECA	EN25-00252	T. Raaker 2025 NorCal Advisor Re	11/15/24			85.00		407.46-
T25-00076	NorCal DECA	EN25-00256	T. Raaker 2025 NorCal Advisor Re	11/20/24			85.00-		322.46-
T25-00082	San Ramon Marriott	EN25-00270	E Wilson,Advisor NorCal Housing	11/20/24			322.46		644.92-
T25-00080	NorCal DECA	EN25-00271	E. Wilson,GHS 2025 NorCal Advis	11/20/24			85.00		729.92-
T25-00076	NorCal DECA	EX25-00291	T. Raaker 2025 NorCal Advisor Re	11/20/24				85.00	814.92-
T25-00080	NorCal DECA	EN25-00273	E. Wilson,GHS 2025 NorCal Advis	11/22/24			85.00-		729.92-
T25-00082	San Ramon Marriott	EN25-00276	E Wilson,Advisor NorCal Housing	11/22/24			322.46-		407.46-
	AKRAMI, RABIA	EX25-00318	MACONFERREIMBURE2425	11/22/24				202.92	610.38-
T25-00080	NorCal DECA	EX25-00320	E. Wilson,GHS 2025 NorCal Advis	11/22/24				85.00	695.38-
T25-00082	San Ramon Marriott	EX25-00323	E Wilson,Advisor NorCal Housing	11/22/24				322.46	1,017.84-
			Account Total	11/30/24		.00	.00	322.46	695.38
990-5200-0000-6000-2700-000-90-0-0000 Travel & Conf,Unrest.,ROC									
	WATSON, DANIELLE	EX25-00149	Dwastson Mileage reimbur 24	09/25/24				42.75	42.75-
	WATSON, DANIELLE	EX25-00150	Dwatson Conference reimburseme	09/25/24				121.50	164.25-
	BACHER, SAMANTHA	EX25-00151	SBacher Conference reimburseme	09/25/24				136.49	300.74-
	BACHER, SAMANTHA	EX25-00152	Sbacher Sep mileage 24	09/25/24				63.78	364.52-
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				2,760.50	3,125.02-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				989.85	4,114.87-
		GJ25-00012	Zoe Zannis > CCEMC Dual Enrollr	11/05/24				650.00-	3,464.87-
		GJ25-00012	Zoe Zannis > UCCounselor Confe	11/05/24				95.00-	3,369.87-
		GJ25-00012	Zoe Zannis > CSU HS Counselor i	11/05/24				143.50-	3,226.37-
			Account Total	11/30/24		.00	.00	.00	3,226.37
990-5200-0000-6000-4000-501-90-0-9930 Travel & Conf,Middle Coll									
	MOGILEFSKY, KELLY	EX25-00218	KMREIMBURSEMENT24SF	10/18/24				420.09	420.09-
	MOGILEFSKY, KELLY	EX25-00219	KMREIMBURSEMENT24SD	10/18/24				365.22	785.31-
			Account Total	11/30/24		.00	.00	.00	785.31
990-5200-5610-3800-4000-000-90-0-0000 Travel & Conf,Unrest.,Voc									
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				522.16	522.16-
		BR25-00007	Budget Update	10/31/24		522.00			.16-
			Account Total	11/30/24		.00	522.00	.00	522.16

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990-5200-7339-6000-1000-501-90-0-7001 Travel & Conf,MCEC 24-25,									
		BT25-00004	1st Interim Update	10/31/24		889.00			889.00
		GJ25-00012	Zoe Zannis > CCEMC Dual Enrollr	11/05/24				650.00	239.00
		GJ25-00012	Zoe Zannis > UCCounselor Confe	11/05/24				95.00	144.00
		GJ25-00012	Zoe Zannis > CSU HS Counselor	11/05/24				143.50	.50
		BT25-00002	1st Interim Update	11/08/24		889.00			889.50
		BT25-00003	Reversal of BT25-00002	11/08/24		889.00-			.50
		Account Total		11/30/24	.00	889.00	.00	888.50	
990-5200-9010-6000-1000-000-90-0-0000 Travel & Conf,Unrest.,ROC									
T25-00070	Washington DECA	EN25-00223	GHS Registraion for DECA WRLC	10/28/24			1,680.00		1,680.00-
		BR25-00013	1st Interim Budget Update	10/31/24		1,680.00			
T25-00070	Washington DECA	EN25-00237	GHS Registraion for DECA WRLC	11/04/24			1,680.00-		1,680.00
T25-00070	Washington DECA	EX25-00273	GHS Registraion for DECA WRLC	11/04/24				1,680.00	
		Account Total		11/30/24	.00	1,680.00	.00	1,680.00	
990-5210-0000-6000-1000-101-90-0-1410 Mileage,Criminal Justic,R									
	HUTSON, AUSTIN L	EX25-00107	HUTSON MILEAGE AUGUST '24	09/05/24				44.22	44.22-
	HUTSON, AUSTIN L	EX25-00185	AHUTSONMILE0924	10/08/24				39.01	83.23-
	HUTSON, AUSTIN L	EX25-00274	ALHMILAGE1024	11/08/24				59.19	142.42-
	HUTSON, AUSTIN L	EX25-00317	AHUTSONMILEAGE1124	11/22/24				37.56	179.98-
		Account Total		11/30/24	.00	.00	.00	179.98	
990-5210-0000-6000-1000-101-90-0-1411 Mileage,CSI,ROCP									
	HUTSON, AUSTIN L	EX25-00185	AHUTSONMILE0924	10/08/24				39.02	39.02-
990-5210-0000-6000-1000-101-90-0-9925 Mileage,Sprts Med/AT,ROCP									
	CONNORS, KIMBERLY	EX25-00126	KC AUGUST MILAGE 24	09/11/24				48.17	48.17-
990-5210-0000-6000-1000-201-90-0-9915 Mileage,Med Occupations,R									
	CABRERA, KATHY	EX25-00286	KCABRERAMILAGE1024	11/20/24				18.09	18.09-
990-5210-0000-6000-1000-202-90-0-1411 Mileage,CSI,ROCP									
	LOW, JR., LAWRENCE	EX25-00168	LLOWREIMBURSE0924	10/02/24				62.11	62.11-
	LOW, JR., LAWRENCE	EX25-00236	LLOWMILAGE0924	10/28/24				52.53	114.64-
	LOW, JR., LAWRENCE	EX25-00288	LLOWMILLAGE1024	11/20/24				58.36	173.00-
		Account Total		11/30/24	.00	.00	.00	173.00	
990-5210-0000-6000-1000-301-90-0-1411 Mileage,CSI,ROCP									
	HUTSON, AUSTIN L	EX25-00106	HUTSON MILEAGE AUGUST 202	09/05/24				44.22	44.22-
	HUTSON, AUSTIN L	EX25-00185	AHUTSONMILE0924	10/08/24				39.02	83.24-
	HUTSON, AUSTIN L	EX25-00274	ALHMILAGE1024	11/08/24				59.20	142.44-
	HUTSON, AUSTIN L	EX25-00317	AHUTSONMILEAGE1124	11/22/24				37.55	179.99-
		Account Total		11/30/24	.00	.00	.00	179.99	
990-5210-0000-6000-1000-302-90-0-9410 Mileage,Dev Psych I&II,RO									

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990-5210-0000-6000-1000-302-90-0-9410 Mileage,Dev Psych I&II,RO									
	MATEK, SHELLEY L	EX25-00186	SMATEXMILEAGE0924	10/08/24				75.31	75.31-
	MATEK, SHELLEY L	EX25-00187	SMATEXMILEAGE0824	10/08/24				54.60	129.91-
			Account Total	11/30/24	.00	.00	.00	129.91	
990-5210-0000-6000-1000-302-90-0-9920 Mileage,Nursing Careers,R									
	KOELLING, AMARISSA	EX25-00128	KAUGUST24MILEAGE	09/11/24				113.90	113.90-
	KOELLING, AMARISSA	EX25-00208	AKOELLINGMILE0924	10/11/24				111.76	225.66-
		BR25-00028	1st Interim Update	10/31/24		64.00			161.66-
	KOELLING, AMARISSA	EX25-00276	AKMILAGE1024	11/08/24				88.51	250.17-
			Account Total	11/30/24	.00	64.00	.00	314.17	
990-5210-0000-6000-2700-000-90-0-0000 Mileage,Unrest.,ROCP									
	VILLANUEVA, ROXANN	EX25-00105	VILLANUEVA AGUST MILEAGE 2	09/05/24				64.45	64.45-
	SILVEY, RACHEL L	EX25-00169	RSILVEYREIMBURSE0924	10/02/24				17.69	82.14-
	SILVEY, RACHEL L	EX25-00170	RSLIVELYREIMBURSE824	10/02/24				20.10	102.24-
	FAGAN, JOCELYN	EX25-00171	JFAGANREIMBURSE0924	10/02/24				28.61	130.85-
	SILVEY, RACHEL L	EX25-00234	Reversal of EX25-00169	10/24/24				17.69-	113.16-
	SILVEY, RACHEL L	EX25-00235	Reversal of EX25-00170	10/24/24				20.10-	93.06-
	SILVEY, RACHEL L	EX25-00237	RSLIVELYREIM0924	10/28/24				20.10	113.16-
	SILVEY, RACHEL L	EX25-00238	RSILVEYREIMBURSE824A	10/28/24				17.69	130.85-
	VILLANUEVA, ROXANN	EX25-00287	RVMILAGE0824	11/20/24				73.90	204.75-
			Account Total	11/30/24	.00	.00	.00	204.75	
990-5210-0000-6000-3110-102-90-0-2200 Mileage,Career Center,ROC									
	BACHER, SAMANTHA	EX25-00220	SBACHERMILEAGE1024	10/18/24				56.15	56.15-
990-5210-0000-6000-4000-501-90-0-9930 Mileage,Middle College,RO									
	Fairchild, Tara D	EX25-00127	TFMILEAGE092024	09/11/24				15.95	15.95-
	Fairchild, Tara D	EX25-00188	TFAIRCHILD MILE0924	10/08/24				16.62	32.57-
	Fairchild, Tara D	EX25-00275	TFmilage1024	11/08/24				13.47	46.04-
			Account Total	11/30/24	.00	.00	.00	46.04	
990-5610-0000-6000-2700-000-90-0-0000 Equip Maint,Unrest.,ROCP									
T25-00004	Caltronics Business Sys	EN25-00103	Caltronics copier lease 24-25 SY	09/03/24			497.56-		497.56
T25-00004	Caltronics Business Sys	EX25-00097	Caltronics copier lease 24-25 SY	09/03/24				497.56	
T25-00004	Caltronics Business Sys	EN25-00162	Caltronics copier lease 24-25 SY	10/02/24			497.56-		497.56
T25-00004	Caltronics Business Sys	EX25-00173	Caltronics copier lease 24-25 SY	10/02/24				497.56	
T25-00004	Caltronics Business Sys	EX25-00207	Reversal of EX25-00097	10/11/24				497.56-	497.56
T25-00004	Caltronics Business Sys	EX25-00221	Caltronics copier lease 24-25 SY	10/18/24				497.56	
T25-00004	Caltronics Business Sys	EN25-00226	Caltronics copier lease 24-25 SY	11/04/24			497.56-		497.56
T25-00004	Caltronics Business Sys	EX25-00259	Caltronics copier lease 24-25 SY	11/04/24				497.56	
			Account Total	11/30/24	.00	.00	1,492.68-	1,492.68	

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990-5620-0000-6000-2700-000-90-0-0000 Rental,Unrest.,ROCP									
T25-00011	Livermore Airway Busine	EN25-00164	Storage Rental 24-25 SY	10/02/24			375.00-		375.00
T25-00011	Livermore Airway Busine	EX25-00175	Storage Rental 24-25 SY	10/02/24				375.00	
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				387.40	387.40-
		BR25-00020	November 2024 Cal Card expense	11/14/24		445.00			57.60
		BR25-00021	November 2024 CalCard expense	11/14/24		550.00			607.60
	US Bank	EX25-00315	US BANK NOV 2024	11/20/24				1,603.59	995.99-
		Account Total		11/30/24	.00	995.00	375.00-	2,365.99	
990-5670-0000-6000-2700-000-90-0-0000 Repairs & Imp,Unrest.,ROC									
		BR25-00020	November 2024 Cal Card expense	11/14/24		118.00			118.00
	US Bank	EX25-00315	US BANK NOV 2024	11/20/24				117.80	.20
		Account Total		11/30/24	.00	118.00	.00	117.80	
990-5818-0000-6000-4000-501-90-0-9930 Fees & Assess,Middle Coll									
T25-00074	Las Positas College Ad	EN25-00239	MC Student Reg Fees Fall 2024/S	11/07/24			12,000.00		12,000.00-
T25-00074	Las Positas College Ad	EN25-00257	MC Student Reg Fees Fall 2024/S	11/20/24			5,808.00-		6,192.00-
T25-00074	Las Positas College Ad	EX25-00292	MC Student Reg Fees Fall 2024/S	11/20/24				5,808.00	12,000.00-
		Account Total		11/30/24	.00	.00	6,192.00	5,808.00	
990-5825-5610-3800-4000-000-90-0-0000 Consultants,Unrest.,Voc.									
T25-00045	Glushenko, Joelle	EN25-00104	J Glushenko 24-25 TVROP Projec	09/03/24			1,487.50-		1,487.50
T25-00045	Glushenko, Joelle	EX25-00099	J Glushenko 24-25 TVROP Projec	09/03/24				1,487.50	
T25-00045	Glushenko, Joelle	EN25-00116	J Glushenko 24-25 TVROP Projec	09/05/24			3,187.50-		3,187.50
T25-00045	Glushenko, Joelle	EX25-00116	J Glushenko 24-25 TVROP Projec	09/05/24				3,187.50	
T25-00045	Glushenko, Joelle	EN25-00145	J Glushenko 24-25 TVROP Projec	09/18/24			2,847.50-		2,847.50
T25-00045	Glushenko, Joelle	EX25-00144	J Glushenko 24-25 TVROP Projec	09/18/24				2,847.50	
T25-00045	Glushenko, Joelle	EN25-00183	J Glushenko 24-25 TVROP Projec	10/08/24			3,867.50-		3,867.50
T25-00045	Glushenko, Joelle	EX25-00193	J Glushenko 24-25 TVROP Projec	10/08/24				3,867.50	
T25-00045	Glushenko, Joelle	EN25-00213	J Glushenko 24-25 TVROP Projec	10/28/24			3,740.00-		3,740.00
T25-00045	Glushenko, Joelle	EX25-00242	J Glushenko 24-25 TVROP Projec	10/28/24				3,740.00	
		BR25-00007	Budget Update	10/31/24		23,560.00			23,560.00
		BR25-00018	1st Interim Update	10/31/24		85,488.00			109,048.00
T25-00045	Glushenko, Joelle	EN25-00260	J Glushenko 24-25 TVROP Projec	11/20/24			8,988.75-		118,036.75
T25-00045	Glushenko, Joelle	EX25-00297	J Glushenko 24-25 TVROP Projec	11/20/24				4,271.25	113,765.50
T25-00045	Glushenko, Joelle	EX25-00298	J Glushenko 24-25 TVROP Projec	11/20/24				4,717.50	109,048.00
		Account Total		11/30/24	.00	109,048.00	24,118.75-	24,118.75	
990-5825-6388-6000-1000-000-90-0-1105 Consultants,SWG5,ROCP									
T25-00019	Schlick, Madison	EN25-00105	SWG5 M SchlickTech Coordinator	09/03/24			7,283.31-		7,283.31
T25-00041	Zoe T. Zannis	EN25-00109	SWG5 Z. Zannis Student Success	09/03/24			2,851.19-		10,134.50
T25-00019	Schlick, Madison	EX25-00100	SWG5 M SchlickTech Coordinator	09/03/24				7,283.31	2,851.19

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Activity for Dates 09/01/2024 to 11/30/2024								Fiscal Year 2024/25	
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-5825-6388-6000-1000-000-90-0-1105 Consultants,SWG5,ROCP (continued)									
T25-00041	Zoe T. Zannis	EX25-00104	SWG5 Z. Zannis Student Success	09/03/24				2,851.19	
T25-00042	Suter, Meredith	EN25-00119	SWG5 M Suter HS Pathway Liaisc	09/05/24			3,655.00-		3,655.00
T25-00041	Zoe T. Zannis	EN25-00125	SWG5 Z. Zannis Student Success	09/05/24			4,468.53-		8,123.53
T25-00042	Suter, Meredith	EX25-00119	SWG5 M Suter HS Pathway Liaisc	09/05/24				3,655.00	4,468.53
T25-00041	Zoe T. Zannis	EX25-00125	SWG5 Z. Zannis Student Success	09/05/24				4,468.53	
T25-00019	Schlick, Madison	EN25-00132	SWG5 M SchlickTech Coordinator	09/11/24			4,559.96-		4,559.96
T25-00042	Suter, Meredith	EN25-00133	SWG5 M Suter HS Pathway Liaisc	09/11/24			4,207.50-		8,767.46
T25-00019	Schlick, Madison	EX25-00132	SWG5 M SchlickTech Coordinator	09/11/24				4,559.96	4,207.50
T25-00042	Suter, Meredith	EX25-00133	SWG5 M Suter HS Pathway Liaisc	09/11/24				4,207.50	
T25-00041	Zoe T. Zannis	EN25-00157	SWG5 Z. Zannis Student Success	09/25/24			3,703.16-		3,703.16
T25-00041	Zoe T. Zannis	EX25-00167	SWG5 Z. Zannis Student Success	09/25/24				3,703.16	
T25-00042	Suter, Meredith	EN25-00166	SWG5 M Suter HS Pathway Liaisc	10/02/24			4,526.25-		4,526.25
T25-00042	Suter, Meredith	EX25-00177	SWG5 M Suter HS Pathway Liaisc	10/02/24				4,526.25	
T25-00019	Schlick, Madison	EN25-00187	SWG5 M SchlickTech Coordinator	10/08/24			6,294.16-		6,294.16
T25-00042	Suter, Meredith	EN25-00188	SWG5 M Suter HS Pathway Liaisc	10/08/24			4,186.25-		10,480.41
T25-00041	Zoe T. Zannis	EN25-00192	SWG5 Z. Zannis Student Success	10/08/24			4,086.21-		14,566.62
T25-00019	Schlick, Madison	EX25-00201	SWG5 M SchlickTech Coordinator	10/08/24				6,294.16	8,272.46
T25-00042	Suter, Meredith	EX25-00202	SWG5 M Suter HS Pathway Liaisc	10/08/24				4,186.25	4,086.21
T25-00041	Zoe T. Zannis	EX25-00206	SWG5 Z. Zannis Student Success	10/08/24				4,086.21	
T25-00019	Schlick, Madison	EN25-00214	SWG5 M SchlickTech Coordinator	10/28/24			5,982.67-		5,982.67
T25-00042	Suter, Meredith	EN25-00215	SWG5 M Suter HS Pathway Liaisc	10/28/24			4,249.75-		10,232.42
T25-00041	Zoe T. Zannis	EN25-00222	SWG5 Z. Zannis Student Success	10/28/24			4,377.50-		14,609.92
T25-00019	Schlick, Madison	EX25-00243	SWG5 M SchlickTech Coordinator	10/28/24				5,982.67	8,627.25
T25-00042	Suter, Meredith	EX25-00244	SWG5 M Suter HS Pathway Liaisc	10/28/24				4,249.75	4,377.50
T25-00041	Zoe T. Zannis	EX25-00257	SWG5 Z. Zannis Student Success	10/28/24				4,377.50	
		BR25-00009	1st Interim Budget Update	10/31/24		316,768.00			316,768.00
T25-00042	Suter, Meredith	EN25-00229	SWG5 M Suter HS Pathway Liaisc	11/04/24			30.00-		316,798.00
T25-00042	Suter, Meredith	EX25-00263	SWG5 M Suter HS Pathway Liaisc	11/04/24				30.00	316,768.00
T25-00019	Schlick, Madison	EN25-00244	SWG5 M SchlickTech Coordinator	11/08/24			5,190.23-		321,958.23
T25-00041	Zoe T. Zannis	EN25-00248	SWG5 Z. Zannis Student Success	11/08/24			3,400.00-		325,358.23
T25-00019	Schlick, Madison	EX25-00281	SWG5 M SchlickTech Coordinator	11/08/24				5,190.23	320,168.00
T25-00041	Zoe T. Zannis	EX25-00285	SWG5 Z. Zannis Student Success	11/08/24				3,400.00	316,768.00
T25-00042	Suter, Meredith	EN25-00258	SWG5 M Suter HS Pathway Liaisc	11/20/24			9,987.50-		326,755.50
T25-00019	Schlick, Madison	EN25-00261	SWG5 M SchlickTech Coordinator	11/20/24			5,209.79-		331,965.29
T25-00042	Suter, Meredith	EX25-00294	SWG5 M Suter HS Pathway Liaisc	11/20/24				5,440.00	326,525.29
T25-00042	Suter, Meredith	EX25-00295	SWG5 M Suter HS Pathway Liaisc	11/20/24				4,547.50	321,977.79
T25-00019	Schlick, Madison	EX25-00299	SWG5 M SchlickTech Coordinator	11/20/24				5,209.79	316,768.00
Selection	Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)								ERP for California

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-5825-6388-6000-1000-000-90-0-1105 Consultants,SWG5,ROCP (continued)									
T25-00041	Zoe T. Zannis	EN25-00278	SWG5 Z. Zannis Student Success	11/22/24			3,315.00-		320,083.00
T25-00041	Zoe T. Zannis	EX25-00325	SWG5 Z. Zannis Student Success	11/22/24				3,315.00	316,768.00
			Account Total	11/30/24	.00	316,768.00	91,563.96-	91,563.96	
990-5825-6388-6000-2100-000-90-0-1199 Consultants,SWG C,ROCP									
T25-00024	Williams, Terresa	EN25-00138	SW Pathway Coordinator SY 24-2	09/11/24			13,562.42-		13,562.42
T25-00024	Williams, Terresa	EX25-00140	SW Pathway Coordinator SY 24-2	09/11/24				13,562.42	
T25-00024	Williams, Terresa	EN25-00190	SW Pathway Coordinator SY 24-2	10/08/24			14,291.80-		14,291.80
T25-00024	Williams, Terresa	EX25-00204	SW Pathway Coordinator SY 24-2	10/08/24				14,291.80	
		BR25-00011	1st Interim Budget Update	10/31/24		185,627.00			185,627.00
T25-00024	Williams, Terresa	EN25-00267	SW Pathway Coordinator SY 24-2	11/20/24			15,285.49-		200,912.49
T25-00024	Williams, Terresa	EX25-00313	SW Pathway Coordinator SY 24-2	11/20/24				15,285.49	185,627.00
			Account Total	11/30/24	.00	185,627.00	43,139.71-	43,139.71	
990-5825-7339-6000-1000-000-90-0-0000 Consultants,Unrest.,ROCP									
T25-00040	Zoe T. Zannis	EN25-00108	MCEC Dual Enrollment Z. Zannis	09/03/24			3,102.50-		3,102.50
T25-00040	Zoe T. Zannis	EX25-00103	MCEC Dual Enrollment Z. Zannis	09/03/24				3,102.50	
T25-00040	Zoe T. Zannis	EN25-00124	MCEC Dual Enrollment Z. Zannis	09/05/24			3,570.00-		3,570.00
T25-00040	Zoe T. Zannis	EX25-00124	MCEC Dual Enrollment Z. Zannis	09/05/24				3,570.00	
T25-00040	Zoe T. Zannis	EN25-00156	MCEC Dual Enrollment Z. Zannis	09/25/24			3,132.36-		3,132.36
T25-00040	Zoe T. Zannis	EX25-00166	MCEC Dual Enrollment Z. Zannis	09/25/24				3,132.36	
T25-00040	Zoe T. Zannis	EN25-00191	MCEC Dual Enrollment Z. Zannis	10/08/24			3,910.00-		3,910.00
T25-00040	Zoe T. Zannis	EX25-00205	MCEC Dual Enrollment Z. Zannis	10/08/24				3,910.00	
T25-00040	Zoe T. Zannis	EN25-00221	MCEC Dual Enrollment Z. Zannis	10/28/24			4,037.50-		4,037.50
T25-00040	Zoe T. Zannis	EX25-00256	MCEC Dual Enrollment Z. Zannis	10/28/24				4,037.50	
		BR25-00012	1st Interim Budget Update	10/31/24		192,145.00			192,145.00
T25-00040	Zoe T. Zannis	EN25-00247	MCEC Dual Enrollment Z. Zannis	11/08/24			3,527.50-		195,672.50
T25-00040	Zoe T. Zannis	EX25-00284	MCEC Dual Enrollment Z. Zannis	11/08/24				3,527.50	192,145.00
T25-00040	Zoe T. Zannis	EN25-00277	MCEC Dual Enrollment Z. Zannis	11/22/24			3,485.00-		195,630.00
T25-00040	Zoe T. Zannis	EX25-00324	MCEC Dual Enrollment Z. Zannis	11/22/24				3,485.00	192,145.00
			Account Total	11/30/24	.00	192,145.00	24,764.86-	24,764.86	
990-5830-0000-6000-1000-000-90-0-0000 Contr.Services,Unrest.,RO									
T25-00002	Livermore Sanitation Inc	EN25-00131	R Barnard 24-25 LHS Solid Waste	09/11/24			261.40-		261.40
T25-00059	Dublin Unified School Di	EN25-00140	24-25 Four (4) Career Pathway Se	09/11/24			76,010.00		75,748.60-
T25-00002	Livermore Sanitation Inc	EX25-00131	R Barnard 24-25 LHS Solid Waste	09/11/24				261.40	76,010.00-
T25-00059	Dublin Unified School Di	EN25-00143	24-25 Four (4) Career Pathway Se	09/18/24			5,141.43-		70,868.57-
T25-00062	Livermore Valley Joint U	EN25-00150	6 Career Pathway Sections SY 20.	09/18/24			66,580.12		137,448.69-
T25-00059	Dublin Unified School Di	EX25-00142	24-25 Four (4) Career Pathway Se	09/18/24				5,141.43	142,590.12-
T25-00059	Dublin Unified School Di	EN25-00182	24-25 Four (4) Career Pathway Se	10/08/24			70,868.57-		71,721.55-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-5830-0000-6000-1000-000-90-0-0000 Contr.Services,Unrest.,RO (continued)									
T25-00002	Livermore Sanitation Inc	EN25-00186	R Barnard 24-25 LHS Solid Waste	10/08/24			261.40-		71,460.15-
T25-00059	Dublin Unified School Di	EX25-00192	24-25 Four (4) Career Pathway Se	10/08/24				5,141.43	76,601.58-
T25-00002	Livermore Sanitation Inc	EX25-00200	R Barnard 24-25 LHS Solid Waste	10/08/24				261.40	76,862.98-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				180.00	77,042.98-
T25-00072	Livermore Valley Joint U	EN25-00208	24-25 LVJUSD Sub invoicing	10/25/24			10,000.00		87,042.98-
T25-00071	Pleasanton Unified Schc	EN25-00209	PUSD Sub billing 2024-2025 SY	10/25/24			10,000.00		97,042.98-
T25-00014	Pleasanton Unified Schc	EN25-00217	24-25 TVROP PUSD 9 Career Pal	10/28/24			52,949.70-		44,093.28-
T25-00014	Pleasanton Unified Schc	EX25-00250	24-25 TVROP PUSD 9 Career Pal	10/28/24				52,949.70	97,042.98-
		BR25-00006	Budget Update	10/31/24		10,179.00			86,863.98-
		BR25-00028	1st Interim Update	10/31/24		27.00			86,836.98-
		GJ25-00018	Clear PY AP	10/31/24				27.00	86,863.98-
T25-00071	Pleasanton Unified Schc	EN25-00233	PUSD Sub billing 2024-2025 SY	11/04/24			507.38-		86,356.60-
T25-00071	Pleasanton Unified Schc	EX25-00268	PUSD Sub billing 2024-2025 SY	11/04/24				507.38	86,863.98-
T25-00002	Livermore Sanitation Inc	EN25-00243	R Barnard 24-25 LHS Solid Waste	11/08/24			261.40-		86,602.58-
T25-00002	Livermore Sanitation Inc	EX25-00280	R Barnard 24-25 LHS Solid Waste	11/08/24				261.40	86,863.98-
T25-00071	Pleasanton Unified Schc	EN25-00265	PUSD Sub billing 2024-2025 SY	11/20/24			614.58-		86,249.40-
T25-00071	Pleasanton Unified Schc	EX25-00311	PUSD Sub billing 2024-2025 SY	11/20/24				614.58	86,863.98-
T25-00071	Pleasanton Unified Schc	EN25-00275	PUSD Sub billing 2024-2025 SY	11/22/24			2,914.92-		83,949.06-
T25-00071	Pleasanton Unified Schc	EX25-00322	PUSD Sub billing 2024-2025 SY	11/22/24				2,914.92	86,863.98-
		Account Total		11/30/24		.00	10,206.00	28,809.34	68,260.64
990-5830-0000-6000-1000-202-90-0-1518 Contr.Services,Auto Speci									
T25-00006	Aramark Uniform Servi	EN25-00172	LHS Auto Shop SY 2024-25 towel	10/02/24			92.69-		92.69
T25-00006	Aramark Uniform Servi	EX25-00184	LHS Auto Shop SY 2024-25 towel	10/02/24				92.69	
T25-00006	Aramark Uniform Servi	EN25-00220	LHS Auto Shop SY 2024-25 towel	10/28/24			92.69-		92.69
T25-00006	Aramark Uniform Servi	EX25-00255	LHS Auto Shop SY 2024-25 towel	10/28/24				92.69	
T25-00006	Aramark Uniform Servi	EN25-00236	LHS Auto Shop SY 2024-25 towel	11/04/24			56.69-		56.69
T25-00006	Aramark Uniform Servi	EX25-00272	LHS Auto Shop SY 2024-25 towel	11/04/24				56.69	
		Account Total		11/30/24		.00	.00	242.07-	242.07
990-5830-0000-6000-1000-501-90-0-9930 Contr.Services,Middle Col									
T25-00068	Pleasanton Unified Schc	EN25-00206	24-25 SY A. Brown LPC MC Coord	10/22/24			227,334.96		227,334.96-
T25-00068	Pleasanton Unified Schc	EN25-00218	24-25 SY A. Brown LPC MC Coord	10/28/24			56,833.74-		170,501.22-
T25-00068	Pleasanton Unified Schc	EX25-00251	24-25 SY A. Brown LPC MC Coord	10/28/24				18,944.58	189,445.80-
T25-00068	Pleasanton Unified Schc	EX25-00252	24-25 SY A. Brown LPC MC Coord	10/28/24				18,944.58	208,390.38-
T25-00068	Pleasanton Unified Schc	EX25-00253	24-25 SY A. Brown LPC MC Coord	10/28/24				18,944.58	227,334.96-
		BR25-00022	1st Interim Update	10/31/24		11,515.00			215,819.96-
T25-00068	Pleasanton Unified Schc	EN25-00264	24-25 SY A. Brown LPC MC Coord	11/20/24			18,944.58-		196,875.38-
T25-00068	Pleasanton Unified Schc	EX25-00310	24-25 SY A. Brown LPC MC Coord	11/20/24				18,944.58	215,819.96-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Account Total				11/30/24	.00	11,515.00	151,556.64	75,778.32	
990-5830-0000-6000-2700-000-90-0-0000 Contr.Services,Unrest.,RO									
T25-00007	Amazon Web Services,	EN25-00113	AWS data storage 2024-25 SY	09/05/24			62.35-		62.35
T25-00003	Comcast	EN25-00114	TVROP DO internet, & cable servi	09/05/24			380.00-		442.35
T25-00007	Amazon Web Services,	EX25-00113	AWS data storage 2024-25 SY	09/05/24				62.35	380.00
T25-00003	Comcast	EX25-00114	TVROP DO internet, & cable servi	09/05/24				380.00	
T25-00005	Caltronics Business Sys	EN25-00130	24-25 Caltronics usage-Maint agre	09/11/24			297.18-		297.18
T25-00005	Caltronics Business Sys	EX25-00130	24-25 Caltronics usage-Maint agre	09/11/24				297.18	
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				730.00	730.00-
T25-00007	Amazon Web Services,	EN25-00180	AWS data storage 2024-25 SY	10/08/24			64.51-		665.49-
T25-00003	Comcast	EN25-00181	TVROP DO internet, & cable servi	10/08/24			380.00-		285.49-
T25-00007	Amazon Web Services,	EX25-00190	AWS data storage 2024-25 SY	10/08/24				64.51	350.00-
T25-00003	Comcast	EX25-00191	TVROP DO internet, & cable servi	10/08/24				380.00	730.00-
T25-00005	Caltronics Business Sys	EN25-00194	24-25 Caltronics usage-Maint agre	10/11/24			275.79-		454.21-
T25-00005	Caltronics Business Sys	EX25-00209	24-25 Caltronics usage-Maint agre	10/11/24				275.79	730.00-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				696.21	1,426.21-
T25-00069	Del Valle High School	EN25-00207	24/25 Catering for TEC Meetings	10/23/24			2,800.00		4,226.21-
T25-00003	Comcast	EN25-00227	TVROP DO internet, & cable servi	11/04/24			380.23-		3,845.98-
T25-00069	Del Valle High School	EN25-00228	24/25 Catering for TEC Meetings	11/04/24			715.00-		3,130.98-
T25-00003	Comcast	EX25-00260	TVROP DO internet, & cable servi	11/04/24				380.23	3,511.21-
T25-00069	Del Valle High School	EX25-00262	24/25 Catering for TEC Meetings	11/04/24				715.00	4,226.21-
T25-00007	Amazon Web Services,	EN25-00241	AWS data storage 2024-25 SY	11/08/24			71.66-		4,154.55-
T25-00005	Caltronics Business Sys	EN25-00242	24-25 Caltronics usage-Maint agre	11/08/24			537.92-		3,616.63-
T25-00007	Amazon Web Services,	EX25-00278	AWS data storage 2024-25 SY	11/08/24				71.66	3,688.29-
T25-00005	Caltronics Business Sys	EX25-00279	24-25 Caltronics usage-Maint agre	11/08/24				537.92	4,226.21-
T25-00079	Dublin High School	EN25-00254	Catering-11/6/24 Advisory Meeting	11/18/24			1,760.00		5,986.21-
T25-00016	ReadyRefresh by Nestle	EN25-00266	TVROP DO water services & rent	11/20/24			288.09-		5,698.12-
T25-00016	ReadyRefresh by Nestle	EX25-00312	TVROP DO water services & rent	11/20/24				288.09	5,986.21-
T25-00079	Dublin High School	EN25-00274	Catering-11/6/24 Advisory Meeting	11/22/24			1,760.00-		4,226.21-
T25-00079	Dublin High School	EX25-00321	Catering-11/6/24 Advisory Meeting	11/22/24				1,760.00	5,986.21-
Account Total				11/30/24	.00	.00	652.73-	6,638.94	
990-5830-0000-6000-4000-501-90-0-9930 Contr.Services,Middle Col									
T25-00012	Avid Center	EN25-00102	24-25 MC AVID curriculum	09/03/24			4,499.00-		4,499.00
T25-00012	Avid Center	EX25-00096	24-25 MC AVID curriculum	09/03/24				4,499.00	
T25-00047	ReadyRefresh by Nestle	EN25-00147	Middle College water services & re	09/18/24			43.97-		43.97
T25-00047	ReadyRefresh by Nestle	EX25-00146	Middle College water services & re	09/18/24				41.98	1.99
T25-00047	ReadyRefresh by Nestle	EX25-00147	Middle College water services & re	09/18/24				1.99	
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				19.99	19.99-
Selection	Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2025, Start Date = 9/1/2024, End Date = 11/30/2024, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)							ERP for California	

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990-5830-0000-6000-4000-501-90-0-9930 Contr.Services,Middle Col (continued)									
T25-00039	FN CO FOOD SERVICE	EN25-00163	SY 2024-2025 Student Lunches	10/02/24			11,984.95-		11,964.96
T25-00047	ReadyRefresh by Nestle	EN25-00170	Middle College water services & re	10/02/24			107.77-		12,072.73
T25-00039	FN CO FOOD SERVICE	EX25-00174	SY 2024-2025 Student Lunches	10/02/24				11,984.95	87.78
T25-00047	ReadyRefresh by Nestle	EX25-00182	Middle College water services & re	10/02/24				107.77	19.99-
T25-00047	ReadyRefresh by Nestle	EN25-00199	Middle College water services & re	10/11/24			80.95-		60.96
T25-00047	ReadyRefresh by Nestle	EX25-00217	Middle College water services & re	10/11/24				80.95	19.99-
T25-00039	FN CO FOOD SERVICE	EN25-00211	SY 2024-2025 Student Lunches	10/28/24			12,876.59-		12,856.60
T25-00039	FN CO FOOD SERVICE	EX25-00240	SY 2024-2025 Student Lunches	10/28/24				12,876.59	19.99-
		BR25-00022	1st Interim Update	10/31/24		34,218.00			34,198.01
T25-00047	ReadyRefresh by Nestle	EN25-00246	Middle College water services & re	11/08/24			2.04-		34,200.05
T25-00047	ReadyRefresh by Nestle	EX25-00283	Middle College water services & re	11/08/24				2.04	34,198.01
		Account Total		11/30/24	.00	34,218.00	29,595.27-	29,615.26	
990-5830-0000-6000-8100-000-90-0-0000 Contr.Services,Unrest.,RO									
		BR25-00006	Budget Update	10/31/24		525.00			525.00
990-5830-6388-6000-1000-000-90-0-1105 Contr.Services,SWG5,ROCP									
T25-00059	Dublin Unified School Di	EN25-00140	24-25 Four (4) Career Pathway Se	09/11/24			53,990.00		53,990.00-
T25-00059	Dublin Unified School Di	EN25-00143	24-25 Four (4) Career Pathway Se	09/18/24			5,473.40-		48,516.60-
T25-00059	Dublin Unified School Di	EX25-00142	24-25 Four (4) Career Pathway Se	09/18/24				5,473.40	53,990.00-
T25-00059	Dublin Unified School Di	EN25-00182	24-25 Four (4) Career Pathway Se	10/08/24			48,516.60-		5,473.40-
T25-00059	Dublin Unified School Di	EX25-00192	24-25 Four (4) Career Pathway Se	10/08/24				5,030.76	10,504.16-
		BR25-00009	1st Interim Budget Update	10/31/24		10,505.00			.84
		Account Total		11/30/24	.00	10,505.00	.00	10,504.16	
990-5830-6388-6000-1000-000-90-0-1106 Contr.Services,SWG6,ROCP									
		BR25-00010	1st Interim Budget Update SWG 6	10/31/24		442,374.00			442,374.00
		BR25-00016	1st Interim Update	10/31/24		167,262.00-			275,112.00
		BR25-00023	Budget Update	10/31/24		108,713.00			383,825.00
		Account Total		11/30/24	.00	383,825.00	.00	.00	
990-5830-7339-6000-1000-501-90-0-7001 Contr.Services,MCEC 24-25									
		BR25-00014	MCEC Grant 2024-25 Yr1	10/31/24		36,124.00			36,124.00
		BT25-00004	1st Interim Update	10/31/24		889.00-			35,235.00
		BT25-00002	1st Interim Update	11/08/24		889.00-			34,346.00
		BT25-00003	Reversal of BT25-00002	11/08/24		889.00			35,235.00
		Account Total		11/30/24	.00	35,235.00	.00	.00	
990-5845-0000-6000-2700-000-90-0-0000 Legal,Unrest.,ROCP									
T25-00049	Atkinson Andelson Loya	EN25-00101	TVROP legal services 24-25 SY	09/03/24			91.88-		91.88
T25-00049	Atkinson Andelson Loya	EX25-00095	TVROP legal services 24-25 SY	09/03/24				91.88	
T25-00049	Atkinson Andelson Loya	EN25-00161	TVROP legal services 24-25 SY	10/02/24			551.25-		551.25

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-5845-0000-6000-2700-000-90-0-0000 Legal,Unrest.,ROCP (continued)									
T25-00049	Atkinson Andelson Loya	EX25-00172	TVROP legal services 24-25 SY	10/02/24				551.25	
T25-00049	Atkinson Andelson Loya	EN25-00210	TVROP legal services 24-25 SY	10/28/24			275.63-		275.63
T25-00049	Atkinson Andelson Loya	EX25-00239	TVROP legal services 24-25 SY	10/28/24				275.63	
			Account Total	11/30/24	.00	.00	918.76-	918.76	
990-5846-0000-6000-1000-000-90-0-0000 Licensing,Unrest.,ROCP									
		BR25-00006	Budget Update	10/31/24		4,000.00-			4,000.00-
990-5846-0000-6000-1000-202-90-0-1510 Licensing,Auto Repairs,RO									
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				399.00	399.00-
990-5846-0000-6000-1000-202-90-0-1518 Licensing,Auto Specialist									
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				399.00	399.00-
990-5846-0000-6000-1000-202-90-0-9925 Licensing,Sprts Med/AT,RO									
		BR25-00002	Reconcile Sept 2024 Cal Card stat	09/23/24		917.00			917.00
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				107.89	809.11
	US Bank	EX25-00315	US BANK NOV 2024	11/20/24				107.89	701.22
			Account Total	11/30/24	.00	917.00	.00	215.78	
990-5846-0000-6000-2700-000-90-0-0000 Licensing,Unrest.,ROCP									
	US Bank	EX25-00164	Us bank Sep 2024	09/25/24				24.95	24.95-
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				96.93	121.88-
	US Bank	EX25-00315	US BANK NOV 2024	11/20/24				155.17	277.05-
			Account Total	11/30/24	.00	.00	.00	277.05	
990-5880-0000-6000-2700-000-90-0-0000 Transportation,Unrest.,RO									
		BR25-00004	Black Tie Trasportation for legislat	10/14/24		456.00			456.00
	US Bank	EX25-00233	US BANK OCT 2024	10/18/24				455.94	.06
		BR25-00020	November 2024 Cal Card expense	11/14/24		456.00			456.06
	US Bank	EX25-00315	US BANK NOV 2024	11/20/24				455.94	.12
			Account Total	11/30/24	.00	912.00	.00	911.88	
990-5910-0000-6000-4000-501-90-0-9930 Postage,Middle College,RO									
T25-00008	Livermore Valley Joint U	EN25-00200	MC Postage 2024-2025 SY	10/18/24			29.90-		29.90
T25-00008	Livermore Valley Joint U	EX25-00222	MC Postage 2024-2025 SY	10/18/24				29.90	
			Account Total	11/30/24	.00	.00	29.90-	29.90	
990-5930-0000-6000-2700-000-90-0-0000 Telephone,Unrest.,ROCP									
T25-00009	Verizon Wireless	EN25-00107	Verizon services - jetpacks & iPad:	09/03/24			260.62-		260.62
T25-00009	Verizon Wireless	EX25-00102	Verizon services - jetpacks & iPad:	09/03/24				260.62	
T25-00009	Verizon Wireless	EN25-00155	Verizon services - jetpacks & iPad:	09/25/24			273.65-		273.65
T25-00009	Verizon Wireless	EX25-00165	Verizon services - jetpacks & iPad:	09/25/24				273.65	
T25-00009	Verizon Wireless	EN25-00219	Verizon services - jetpacks & iPad:	10/28/24			368.33-		368.33
T25-00009	Verizon Wireless	EX25-00254	Verizon services - jetpacks & iPad:	10/28/24				368.33	

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-5930-0000-6000-2700-000-90-0-0000 Telephone,Unrest.,ROCP (continued)									
T25-00009	Verizon Wireless	EN25-00269	Verizon services - jetpacks & iPad	11/20/24			275.04-		275.04
T25-00009	Verizon Wireless	EX25-00316	Verizon services - jetpacks & iPad	11/20/24				275.04	
		Account Total		11/30/24	.00	.00	1,177.64-	1,177.64	
990-7211-6387-3800-9200-000-90-0-0000 Transfer PassTh,Unrest.,V									
T23-00182	Dublin Unified School Di	EN25-00115	J. Duncan 2021-22 DUSD CTEIG	09/05/24			75,365.50-		75,365.50
T23-00183	Livermore Valley Joint U	EN25-00117	J. Duncan 2021-22 LVJUSD CTEIG	09/05/24			96,898.50-		172,264.00
T23-00181	Pleasanton Unified Schc	EN25-00123	J. Duncan 2021-22 PUSD CTEIG	09/05/24			96,898.50-		269,162.50
T23-00182	Dublin Unified School Di	EX25-00115	J. Duncan 2021-22 DUSD CTEIG	09/05/24				75,365.50	193,797.00
T23-00183	Livermore Valley Joint U	EX25-00117	J. Duncan 2021-22 LVJUSD CTEIG	09/05/24				96,898.50	96,898.50
T23-00181	Pleasanton Unified Schc	EX25-00123	J. Duncan 2021-22 PUSD CTEIG	09/05/24				96,898.50	
		BR25-00008	Budget Update	10/31/24		3,083,753.00			3,083,753.00
		Account Total		11/30/24	.00	3,083,753.00	269,162.50-	269,162.50	
990-7211-6388-6000-9200-000-90-0-1106 Transfer PassTh,SWG6,ROCP									
		BR25-00016	1st Interim Update	10/31/24		108,713.00			108,713.00
		BR25-00023	Budget Update	10/31/24		108,713.00-			
		Account Total		11/30/24	.00	.00	.00	.00	
990-7310-0000-6000-7210-000-90-0-0000 Indirects,Unrest.,ROCP									
		BR25-00009	1st Interim Budget Update	10/31/24		8,495.00-			8,495.00-
		BR25-00016	1st Interim Update	10/31/24		9,998.00-			18,493.00-
		Account Total		11/30/24	.00	18,493.00-	.00	.00	
990-7310-6388-6000-7210-000-90-0-1105 Indirects,SWG5,ROCP									
		BR25-00009	1st Interim Budget Update	10/31/24		8,495.00			8,495.00
990-7310-6388-6000-7210-000-90-0-1106 Indirects,SWG6,ROCP									
		BR25-00016	1st Interim Update	10/31/24		9,998.00			9,998.00
Total for Expense Accounts					.00	4,945,456.00	2,104,695.18	1,729,927.70	1,110,833.12

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080-9790-8210- - - -0- Undesignated,ASB									
		BR25-00005	Budget Update	10/30/24		4.00			
110-9720- - - - - - Encum Res,									
T25-00055	Castaneda, Adrian Marti	EN25-00110	Adult Ed Student Services Advisor	09/04/24				74,160.00	74,160.00
T25-00018	Mckinney, Mildred	EN25-00118	CalWorks Metrix Instructor 24-25	09/05/24			1,938.30		72,221.70
T25-00055	Castaneda, Adrian Marti	EN25-00139	Adult Ed Student Services Advisor	09/11/24			3,600.00		68,621.70
T25-00055	Castaneda, Adrian Marti	EN25-00148	Adult Ed Student Services Advisor	09/18/24			3,240.00		65,381.70
T25-00018	Mckinney, Mildred	EN25-00165	CalWorks Metrix Instructor 24-25	10/02/24			1,789.20		63,592.50
T25-00055	Castaneda, Adrian Marti	EN25-00171	Adult Ed Student Services Advisor	10/02/24			3,600.00		59,992.50

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
110-9720- - - - -	Encum Res, (continued)								
T25-00055	Castaneda, Adrian Marti	EN25-00205	Adult Ed Student Services Advisor	10/18/24			3,600.00		56,392.50
T25-00018	Mckinney, Mildred	EN25-00230	CalWorks Metrix Instructor 24-25	11/04/24			1,938.30		54,454.20
T25-00055	Castaneda, Adrian Marti	EN25-00235	Adult Ed Student Services Advisor	11/04/24			3,600.00		50,854.20
T25-00055	Castaneda, Adrian Marti	EN25-00268	Adult Ed Student Services Advisor	11/20/24			3,600.00		47,254.20
			Account Total	11/30/24	.00	.00	26,905.80	74,160.00	
110-9790-6391- - - - -	Undesignated,Adult Ed Blo								
		BR25-00026	1st Interim Update	10/31/24		2,423.00			
		BR25-00027	1st Interim Update	10/31/24		2,423.00-			
		BR25-00024	1st Interim Update	11/19/24		2,423.00			
		BR25-00025	1st Interim Update	11/19/24		2,423.00-			
			Account Total	11/30/24	.00	.00	.00	.00	
990-9720- - - - -	Encum Res,								
T25-00049	Atkinson Andelson Loya	EN25-00101	TVROP legal services 24-25 SY	09/03/24			91.88		91.88-
T25-00012	Avid Center	EN25-00102	24-25 MC AVID curriculum	09/03/24			4,499.00		4,590.88-
T25-00004	Caltronics Business Sys	EN25-00103	Caltronics copier lease 24-25 SY	09/03/24			497.56		5,088.44-
T25-00045	Glushenko, Joelle	EN25-00104	J Glushenko 24-25 TVROP Projec	09/03/24			1,487.50		6,575.94-
T25-00019	Schlick, Madison	EN25-00105	SWG5 M SchlickTech Coordinator	09/03/24			7,283.31		13,859.25-
T25-00021	ODP Business Solutions	EN25-00106	TVROP District Office office suppli	09/03/24			197.25		14,056.50-
T25-00009	Verizon Wireless	EN25-00107	Verizon services - jetpacks & iPad	09/03/24			260.62		14,317.12-
T25-00040	Zoe T. Zannis	EN25-00108	MCEC Dual Enrollment Z. Zannis	09/03/24			3,102.50		17,419.62-
T25-00041	Zoe T. Zannis	EN25-00109	SWG5 Z. Zannis Student Success	09/03/24			2,851.19		20,270.81-
T25-00054	ODP Business Solutions	EN25-00111	FHS DPOC I&II 24/25 SY	09/04/24				300.00	19,970.81-
T25-00051	Amazon Capital Service	EN25-00112	Classroom supplies	09/05/24			1,484.23		21,455.04-
T25-00007	Amazon Web Services,	EN25-00113	AWS data storage 2024-25 SY	09/05/24			62.35		21,517.39-
T25-00003	Comcast	EN25-00114	TVROP DO internet, & cable servi	09/05/24			380.00		21,897.39-
T23-00182	Dublin Unified School Di	EN25-00115	J. Duncan 2021-22 DUSD CTEIG	09/05/24			75,365.50		97,262.89-
T25-00045	Glushenko, Joelle	EN25-00116	J Glushenko 24-25 TVROP Projec	09/05/24			3,187.50		100,450.39-
T23-00183	Livermore Valley Joint U	EN25-00117	J. Duncan 2021-22 LVJUSD CTEI	09/05/24			96,898.50		197,348.89-
T25-00042	Suter, Meredith	EN25-00119	SWG5 M Suter HS Pathway Liaisc	09/05/24			3,655.00		201,003.89-
T25-00043	ODP Business Solutions	EN25-00120	Office Chair - TVROP District Offi	09/05/24			234.56		201,238.45-
T25-00021	ODP Business Solutions	EN25-00121	TVROP District Office office suppli	09/05/24			104.40		201,342.85-
T25-00010	ODP Business Solutions	EN25-00122	MC office supplies for SY 24/25	09/05/24			8.92		201,351.77-
T23-00181	Pleasanton Unified Schc	EN25-00123	J. Duncan 2021-22 PUSD CTEIG	09/05/24			96,898.50		298,250.27-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720-	- - - - -	Encum Res, (continued)							
T25-00040	Zoe T. Zannis	EN25-00124	MCEC Dual Enrollment Z. Zannis	09/05/24			3,570.00		301,820.27-
T25-00041	Zoe T. Zannis	EN25-00125	SWG5 Z. Zannis Student Success	09/05/24			4,468.53		306,288.80-
T25-00056	ODP Business Solutions	EN25-00126	LHS & GHS DPOC - Classroom S	09/05/24				500.00	305,788.80-
T25-00057	ODP Business Solutions	EN25-00127	D. Yang CCS at DHS Matls & Sup	09/06/24				250.00	305,538.80-
T25-00058	Follett Higher Edu Group	EN25-00128	MC Fall 2024 & Spring 2025 stude	09/10/24				70,000.00	235,538.80-
T25-00046	Auto Ind Paint Co	EN25-00129	Auto Repair Supplies - LHS	09/11/24			4,874.75		240,413.55-
T25-00005	Caltronics Business Sys	EN25-00130	24-25 Caltronics usage-Maint agre	09/11/24			297.18		240,710.73-
T25-00002	Livermore Sanitation Inc	EN25-00131	R Barnard 24-25 LHS Solid Waste	09/11/24			261.40		240,972.13-
T25-00019	Schlick, Madison	EN25-00132	SWG5 M SchlickTech Coordinator	09/11/24			4,559.96		245,532.09-
T25-00042	Suter, Meredith	EN25-00133	SWG5 M Suter HS Pathway Liaisc	09/11/24			4,207.50		249,739.59-
T25-00010	ODP Business Solutions	EN25-00134	MC office supplies for SY 24/25	09/11/24			21.60		249,761.19-
T25-00021	ODP Business Solutions	EN25-00135	TVROP District Office office suppli	09/11/24			45.85		249,807.04-
T25-00044	ODP Business Solutions	EN25-00136	GHS Med Occs Supplies 24/25 S\	09/11/24			55.58		249,862.62-
T25-00048	ODP Business Solutions	EN25-00137	GHS Sports Med Supplies 24/25 S	09/11/24			296.88		250,159.50-
T25-00024	Williams, Terresa	EN25-00138	SW Pathway Coordinator SY 24-2	09/11/24			13,562.42		263,721.92-
T25-00059	Dublin Unified School Di	EN25-00140	24-25 Four (4) Career Pathway Se	09/11/24				130,000.00	133,721.92-
T25-00022	ODP Business Solutions	EN25-00141	GHS Med Occs supplies	09/12/24			1,000.00		134,721.92-
T25-00060	Life-Assist Inc	EN25-00142	A Koelling/ Med Occs Emerald Hig	09/17/24				114.79	134,607.13-
T25-00059	Dublin Unified School Di	EN25-00143	24-25 Four (4) Career Pathway Se	09/18/24			10,614.83		145,221.96-
T25-00058	Follett Higher Edu Group	EN25-00144	MC Fall 2024 & Spring 2025 stude	09/18/24			12,041.39		157,263.35-
T25-00045	Glushenko, Joelle	EN25-00145	J Glushenko 24-25 TVROP Projec	09/18/24			2,847.50		160,110.85-
T25-00010	ODP Business Solutions	EN25-00146	MC office supplies for SY 24/25	09/18/24			428.71		160,539.56-
T25-00047	ReadyRefresh by Nestle	EN25-00147	Middle College water services & re	09/18/24			43.97		160,583.53-
T25-00061	Simulation Health Allianc	EN25-00149	Emerald-Med Occs Classroom Me	09/18/24				3,658.26	156,925.27-
T25-00062	Livermore Valley Joint U	EN25-00150	6 Career Pathway Sections SY 20	09/18/24				66,580.12	90,345.15-
T25-00060	Life-Assist Inc	EN25-00151	A Koelling/ Med Occs Emerald Hig	09/19/24				5.00	90,340.15-
T25-00010	ODP Business Solutions	EN25-00152	MC office supplies for SY 24/25	09/25/24			58.00		90,398.15-
T25-00052	ODP Business Solutions	EN25-00153	Emerald CCS Office Supplies	09/25/24			97.10		90,495.25-
T25-00053	ODP Business Solutions	EN25-00154	Emerald Med Occs-Classroom Su	09/25/24			135.50		90,630.75-
T25-00009	Verizon Wireless	EN25-00155	Verizon services - jetpacks & iPad	09/25/24			273.65		90,904.40-
T25-00040	Zoe T. Zannis	EN25-00156	MCEC Dual Enrollment Z. Zannis	09/25/24			3,132.36		94,036.76-
T25-00041	Zoe T. Zannis	EN25-00157	SWG5 Z. Zannis Student Success	09/25/24			3,703.16		97,739.92-
T25-00063	Airgas, Inc.	EN25-00158	R Barnard-LHS/Auto Body Repair	10/01/24				366.79	97,373.13-
T25-00064	Henry Schein, Inc.	EN25-00159	Tape Sports Med-Amador/Hasenfj	10/01/24				1,597.40	95,775.73-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720- - - - -	Encum Res, (continued)								
T25-00065	Livermore Auto Parts, In	EN25-00160	LHS Auto Tech Parts & Mat.	10/02/24				382.62	95,393.11-
T25-00049	Atkinson Andelson Loya	EN25-00161	TVROP legal services 24-25 SY	10/02/24			551.25		95,944.36-
T25-00004	Caltronics Business Sys	EN25-00162	Caltronics copier lease 24-25 SY	10/02/24			497.56		96,441.92-
T25-00039	FN CO FOOD SERVICE	EN25-00163	SY 2024-2025 Student Lunches	10/02/24			11,984.95		108,426.87-
T25-00011	Livermore Airway Busine	EN25-00164	Storage Rental 24-25 SY	10/02/24			375.00		108,801.87-
T25-00042	Suter, Meredith	EN25-00166	SWG5 M Suter HS Pathway Liaisc	10/02/24			4,526.25		113,328.12-
T25-00053	ODP Business Solutions	EN25-00167	Emerald Med Occs-Classroom Su	10/02/24			25.68		113,353.80-
T25-00056	ODP Business Solutions	EN25-00168	LHS & GHS DPOC - Classroom S	10/02/24			350.42		113,704.22-
T25-00057	ODP Business Solutions	EN25-00169	D. Yang CCS at DHS Matls & Sup	10/02/24			225.23		113,929.45-
T25-00047	ReadyRefresh by Nestle	EN25-00170	Middle College water services & re	10/02/24			107.77		114,037.22-
T25-00006	Aramark Uniform Service	EN25-00172	LHS Auto Shop SY 2024-25 towel	10/02/24			92.69		114,129.91-
T25-00065	Livermore Auto Parts, In	EN25-00173	LHS Auto Tech Parts & Mat.	10/02/24			382.62		114,512.53-
T25-00065	Livermore Auto Parts, In	EN25-00174	LHS Auto Tech Parts & Mat.	10/02/24				382.62	114,129.91-
T25-00066	Silkworm, Inc	EN25-00175	Middle College apparel	10/02/24				4,000.00	110,129.91-
T25-00064	Henry Schein, Inc.	EN25-00176	Tape Sports Med-Amador/Hasenfj	10/03/24			69.50		110,199.41-
T25-00064	Henry Schein, Inc.	EN25-00177	Tape Sports Med-Amador/Hasenfj	10/03/24			127.06		110,326.47-
T25-00066	Silkworm, Inc	EN25-00178	Middle College apparel	10/04/24				1,000.00	109,326.47-
T25-00063	Airgas, Inc.	EN25-00179	R Barnard-LHS/Auto Body Repair	10/08/24			366.79		109,693.26-
T25-00007	Amazon Web Services,	EN25-00180	AWS data storage 2024-25 SY	10/08/24			64.51		109,757.77-
T25-00003	Comcast	EN25-00181	TVROP DO internet, & cable servi	10/08/24			380.00		110,137.77-
T25-00059	Dublin Unified School Di	EN25-00182	24-25 Four (4) Career Pathway Se	10/08/24			119,385.17		229,522.94-
T25-00045	Glushenko, Joelle	EN25-00183	J Glushenko 24-25 TVROP Projec	10/08/24			3,867.50		233,390.44-
T25-00060	Life-Assist Inc	EN25-00184	A Koelling/ Med Occs Emerald Hig	10/08/24			119.79		233,510.23-
T25-00065	Livermore Auto Parts, In	EN25-00185	LHS Auto Tech Parts & Mat.	10/08/24			382.62		233,892.85-
T25-00002	Livermore Sanitation Inc	EN25-00186	R Barnard 24-25 LHS Solid Waste	10/08/24			261.40		234,154.25-
T25-00019	Schlick, Madison	EN25-00187	SWG5 M SchlickTech Coordinator	10/08/24			6,294.16		240,448.41-
T25-00042	Suter, Meredith	EN25-00188	SWG5 M Suter HS Pathway Liaisc	10/08/24			4,186.25		244,634.66-
T25-00061	Simulation Health Allianc	EN25-00189	Emerald-Med Occs Classroom Ma	10/08/24			3,658.26		248,292.92-
T25-00024	Williams, Terresa	EN25-00190	SW Pathway Coordinator SY 24-2	10/08/24			14,291.80		262,584.72-
T25-00040	Zoe T. Zannis	EN25-00191	MCEC Dual Enrollment Z. Zannis	10/08/24			3,910.00		266,494.72-
T25-00041	Zoe T. Zannis	EN25-00192	SWG5 Z. Zannis Student Success	10/08/24			4,086.21		270,580.93-
T25-00067	Amazon Capital Service	EN25-00193	Classroom supplies - Emerald Me	10/09/24				88.30	270,492.63-
T25-00005	Caltronics Business Sys	EN25-00194	24-25 Caltronics usage-Maint agre	10/11/24			275.79		270,768.42-
T25-00058	Follett Higher Edu Group	EN25-00195	MC Fall 2024 & Spring 2025 stude	10/11/24			135.83		270,904.25-

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720-	- - - - -	Encum Res, (continued)							
T25-00010	ODP Business Solutions	EN25-00196	MC office supplies for SY 24/25	10/11/24			156.82		271,061.07-
T25-00021	ODP Business Solutions	EN25-00197	TVROP District Office office suppli	10/11/24			456.27		271,517.34-
T25-00056	ODP Business Solutions	EN25-00198	LHS & GHS DPOC - Classroom S	10/11/24			33.06		271,550.40-
T25-00047	ReadyRefresh by Nestle	EN25-00199	Middle College water services & re	10/11/24			80.95		271,631.35-
T25-00008	Livermore Valley Joint U	EN25-00200	MC Postage 2024-2025 SY	10/18/24			29.90		271,661.25-
T25-00010	ODP Business Solutions	EN25-00201	MC office supplies for SY 24/25	10/18/24			107.66		271,768.91-
T25-00021	ODP Business Solutions	EN25-00202	TVROP District Office office suppli	10/18/24			278.79		272,047.70-
T25-00053	ODP Business Solutions	EN25-00203	Emerald Med Occs-Classroom Su	10/18/24			87.41		272,135.11-
T25-00054	ODP Business Solutions	EN25-00204	FHS DPOC I&II 24/25 SY	10/18/24			171.94		272,307.05-
T25-00068	Pleasanton Unified Schc	EN25-00206	24-25 SY A. Brown LPC MC Coon	10/22/24				227,334.96	44,972.09-
T25-00069	Del Valle High School	EN25-00207	24/25 Catering for TEC Meetings	10/23/24				2,800.00	42,172.09-
T25-00072	Livermore Valley Joint U	EN25-00208	24-25 LVJUSD Sub invoicing	10/25/24				10,000.00	32,172.09-
T25-00071	Pleasanton Unified Schc	EN25-00209	PUSD Sub billing 2024-2025 SY	10/25/24				10,000.00	22,172.09-
T25-00049	Atkinson Andelson Loya	EN25-00210	TVROP legal services 24-25 SY	10/28/24			275.63		22,447.72-
T25-00039	FN CO FOOD SERVICE	EN25-00211	SY 2024-2025 Student Lunches	10/28/24			12,876.59		35,324.31-
T25-00064	Henry Schein, Inc.	EN25-00212	Tape Sports Med-Amador/Hasenfj	10/28/24			1,400.84		36,725.15-
T25-00045	Glushenko, Joelle	EN25-00213	J Glushenko 24-25 TVROP Projec	10/28/24			3,740.00		40,465.15-
T25-00019	Schlick, Madison	EN25-00214	SWG5 M SchlickTech Coordinator	10/28/24			5,982.67		46,447.82-
T25-00042	Suter, Meredith	EN25-00215	SWG5 M Suter HS Pathway Liaisc	10/28/24			4,249.75		50,697.57-
T25-00021	ODP Business Solutions	EN25-00216	TVROP District Office office suppli	10/28/24			137.77		50,835.34-
T25-00014	Pleasanton Unified Schc	EN25-00217	24-25 TVROP PUSD 9 Career Pa	10/28/24			52,949.70		103,785.04-
T25-00068	Pleasanton Unified Schc	EN25-00218	24-25 SY A. Brown LPC MC Coon	10/28/24			56,833.74		160,618.78-
T25-00009	Verizon Wireless	EN25-00219	Verizon services - jetpacks & iPad	10/28/24			368.33		160,987.11-
T25-00006	Aramark Uniform Service	EN25-00220	LHS Auto Shop SY 2024-25 towel	10/28/24			92.69		161,079.80-
T25-00040	Zoe T. Zannis	EN25-00221	MCEC Dual Enrollment Z. Zannis	10/28/24			4,037.50		165,117.30-
T25-00041	Zoe T. Zannis	EN25-00222	SWG5 Z. Zannis Student Success	10/28/24			4,377.50		169,494.80-
T25-00070	Washington DECA	EN25-00223	GHS Registraion for DECA WRLC	10/28/24				1,680.00	167,814.80-
T25-00073	ODP Business Solutions	EN25-00224	Emerald CCS Office Supplies	10/30/24				60.00	167,754.80-
T25-00052	ODP Business Solutions	EN25-00225	Emerald CCS Office Supplies	11/04/24			2.90		167,757.70-
T25-00004	Caltronics Business Sys	EN25-00226	Caltronics copier lease 24-25 SY	11/04/24			497.56		168,255.26-
T25-00003	Comcast	EN25-00227	TVROP DO internet, & cable servi	11/04/24			380.23		168,635.49-
T25-00069	Del Valle High School	EN25-00228	24/25 Catering for TEC Meetings	11/04/24			715.00		169,350.49-
T25-00042	Suter, Meredith	EN25-00229	SWG5 M Suter HS Pathway Liaisc	11/04/24			30.00		169,380.49-
T25-00010	ODP Business Solutions	EN25-00231	MC office supplies for SY 24/25	11/04/24			65.58		169,446.07-

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720-	- - - - -	Encum Res, (continued)							
T25-00021	ODP Business Solutions	EN25-00232	TVROP District Office office suppl	11/04/24			3,337.48		172,783.55-
T25-00071	Pleasanton Unified Schc	EN25-00233	PUSD Sub billing 2024-2025 SY	11/04/24			507.38		173,290.93-
T25-00066	Silkworm, Inc	EN25-00234	Middle College apparel	11/04/24			918.12		174,209.05-
T25-00006	Aramark Uniform Service	EN25-00236	LHS Auto Shop SY 2024-25 towel	11/04/24			56.69		174,265.74-
T25-00070	Washington DECA	EN25-00237	GHS Registraion for DECA WRLC	11/04/24			1,680.00		175,945.74-
T24-00128	Livermore Valley Joint U	EN25-00238	CPR Cards-Intro to Health	11/07/24			160.00		176,105.74-
T25-00074	Las Positas College Ad	EN25-00239	MC Student Reg Fees Fall 2024/S	11/07/24				12,000.00	164,105.74-
T25-00067	Amazon Capital Service	EN25-00240	Classroom supplies - Emerald Me	11/08/24			88.30		164,194.04-
T25-00007	Amazon Web Services,	EN25-00241	AWS data storage 2024-25 SY	11/08/24			71.66		164,265.70-
T25-00005	Caltronics Business Sys	EN25-00242	24-25 Caltronics usage-Maint agre	11/08/24			537.92		164,803.62-
T25-00002	Livermore Sanitation Inc	EN25-00243	R Barnard 24-25 LHS Solid Waste	11/08/24			261.40		165,065.02-
T25-00019	Schlick, Madison	EN25-00244	SWG5 M SchlickTech Coordinator	11/08/24			5,190.23		170,255.25-
T25-00053	ODP Business Solutions	EN25-00245	Emerald Med Occs-Classroom Su	11/08/24			74.18		170,329.43-
T25-00047	ReadyRefresh by Nestle	EN25-00246	Middle College water services & re	11/08/24			2.04		170,331.47-
T25-00040	Zoe T. Zannis	EN25-00247	MCEC Dual Enrollment Z. Zannis	11/08/24			3,527.50		173,858.97-
T25-00041	Zoe T. Zannis	EN25-00248	SWG5 Z. Zannis Student Success	11/08/24			3,400.00		177,258.97-
T25-00075	Simulation Health Allian	EN25-00249	Hands On Supplies for students-F	11/12/24				747.94	176,511.03-
T25-00075	Simulation Health Allian	EN25-00250	Hands On Supplies for students-F	11/13/24				2.05	176,508.98-
T25-00078	San Ramon Marriott	EN25-00251	T.Raaker,Advisor NorCal Housing	11/15/24				322.46	176,186.52-
T25-00076	NorCal DECA	EN25-00252	T. Raaker 2025 NorCal Advisor Ri	11/15/24				85.00	176,101.52-
T25-00077	Amazon Capital Service	EN25-00253	Middle College-CA politics paperb	11/15/24				48.58	176,052.94-
T25-00079	Dublin High School	EN25-00254	Catering-11/6/24 Advisory Meeting	11/18/24				1,760.00	174,292.94-
T25-00077	Amazon Capital Service	EN25-00255	Middle College-CA politics paperb	11/20/24			48.58		174,341.52-
T25-00076	NorCal DECA	EN25-00256	T. Raaker 2025 NorCal Advisor Ri	11/20/24			85.00		174,426.52-
T25-00074	Las Positas College Ad	EN25-00257	MC Student Reg Fees Fall 2024/S	11/20/24			5,808.00		180,234.52-
T25-00042	Suter, Meredith	EN25-00258	SWG5 M Suter HS Pathway Liaisc	11/20/24			9,987.50		190,222.02-
T25-00058	Follett Higher Edu Group	EN25-00259	MC Fall 2024 & Spring 2025 stude	11/20/24			192.22		190,414.24-
T25-00045	Glushenko, Joelle	EN25-00260	J Glushenko 24-25 TVROP Projec	11/20/24			8,988.75		199,402.99-
T25-00019	Schlick, Madison	EN25-00261	SWG5 M SchlickTech Coordinator	11/20/24			5,209.79		204,612.78-
T25-00010	ODP Business Solutions	EN25-00262	MC office supplies for SY 24/25	11/20/24			579.85		205,192.63-
T25-00053	ODP Business Solutions	EN25-00263	Emerald Med Occs-Classroom Su	11/20/24			64.72		205,257.35-
T25-00068	Pleasanton Unified Schc	EN25-00264	24-25 SY A. Brown LPC MC Coor	11/20/24			18,944.58		224,201.93-
T25-00071	Pleasanton Unified Schc	EN25-00265	PUSD Sub billing 2024-2025 SY	11/20/24			614.58		224,816.51-
T25-00016	ReadyRefresh by Nestle	EN25-00266	TVROP DO water services & rent	11/20/24			288.09		225,104.60-

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720-	- - - - -	Encum Res, (continued)							
T25-00024	Williams, Teresa	EN25-00267	SW Pathway Coordinator SY 24-2	11/20/24			15,285.49		240,390.09-
T25-00009	Verizon Wireless	EN25-00269	Verizon services - jetpacks & iPad	11/20/24			275.04		240,665.13-
T25-00082	San Ramon Marriott	EN25-00270	E Wilson,Advisor NorCal Housing	11/20/24				322.46	240,342.67-
T25-00080	NorCal DECA	EN25-00271	E. Wilson,GHS 2025 NorCal Advis	11/20/24				85.00	240,257.67-
T25-00083	ODP Business Solutions	EN25-00272	GHS Marketing office supplies 24/	11/21/24				1,000.00	239,257.67-
T25-00080	NorCal DECA	EN25-00273	E. Wilson,GHS 2025 NorCal Advis	11/22/24			85.00		239,342.67-
T25-00079	Dublin High School	EN25-00274	Catering-11/6/24 Advisory Meeting	11/22/24			1,760.00		241,102.67-
T25-00071	Pleasanton Unified Schc	EN25-00275	PUSD Sub billing 2024-2025 SY	11/22/24			2,914.92		244,017.59-
T25-00082	San Ramon Marriott	EN25-00276	E Wilson,Advisor NorCal Housing	11/22/24			322.46		244,340.05-
T25-00040	Zoe T. Zannis	EN25-00277	MCEC Dual Enrollment Z. Zannis	11/22/24			3,485.00		247,825.05-
T25-00041	Zoe T. Zannis	EN25-00278	SWG5 Z. Zannis Student Success	11/22/24			3,315.00		251,140.05-
		PR25-00015	Salary Encumbrance between 11/	11/26/24				2,308,581.03	2,057,440.98
		Account Total	11/30/24		.00	.00	798,614.40	2,856,055.38	
990-9790-0000-	- - - -0-	Undesignated,Unrestricted							
		BR25-00006	Budget Update	10/31/24		112,420.00			
		BR25-00009	1st Interim Budget Update	10/31/24		8,495.00			
		BR25-00016	1st Interim Update	10/31/24		9,998.00			
		BR25-00017	1st Interim Update	10/31/24		41,640.00			
		BR25-00019	1st Interim Update	10/31/24		3,158.00-			
		BR25-00022	1st Interim Update	10/31/24		47,789.00-			
		BR25-00026	1st Interim Update	10/31/24		54,297.00			
		BR25-00028	1st Interim Update	10/31/24		64,656.00-			
		BR25-00024	1st Interim Update	11/19/24		54,297.00			
		BR25-00025	1st Interim Update	11/19/24		54,297.00-			
		Account Total	11/30/24		.00	111,247.00	.00	.00	
990-9790-6388-	- - - - -	Undesignated,Workforce							
		BR25-00009	1st Interim Budget Update	10/31/24		42,338.00-			
990-9790-6388-	- - - -0-	Undesignated,Workforce							
		BR25-00009	1st Interim Budget Update	10/31/24		42,338.00			
990-9790-7339-	- - - -0-	Undesignated,MCEC Dual En							
		BR25-00014	MCEC Grant 2024-25 Yr1	10/31/24		98,164.00-			
		BR25-00015	Budget Update	10/31/24		98,164.00			
		Account Total	11/30/24		.00	.00	.00	.00	
Total for Ending Balance Accounts					.00	111,251.00	825,520.20	2,930,215.38	2,104,695.18

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Activity for Dates 09/01/2024 to 11/30/2024

Fiscal Year 2024/25

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
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Total for Org 079-Tri-Valley Regional Occupational Program


		Starting Balance	+ Revenues	- Encumbrances	- Expenditures
Budgeted		646,413.00	4,410,294.00		4,945,456.00
Actual			4,965,355.82	2,104,695.18	1,729,927.70

5. C. Approval of the Purchase Order Summary – September 1 – November 30, 2024

Quick Summary / Abstract

The Board will consider approval of the Purchase Order Summary which show the encumbrances of District funds for the period noted.

Supporting Documents

 Purchase Order Summary 09-01-2024 to 11-30-2024

Includes Purchase Orders dated 09/01/2024 - 11/30/2024

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
T25-00054	ODP Business Solutions	000	FHS DPOC I&II 24/25 SY	990-4300	300.00
T25-00055	Castaneda, Adrian Martinez DBA Tri-Vlley	000	Adult Ed Student Services Advisor SY 24-25	110-5825	74,160.00
T25-00056	ODP Business Solutions	000	LHS & GHS DPOC - Classroom Supplies	990-4300	500.00
T25-00057	ODP Business Solutions	000	D. Yang CCS at DHS Matls & Supplies	990-4300	250.00
T25-00058	Follett Higher Edu Group Las Positas BookStore	000	MC Fall 2024 & Spring 2025 student textbooks	990-4100	60,000.00
				990-4300	10,000.00
T25-00059	Dublin Unified School District	000	24-25 Four (4) Career Pathway Sections	990-5830	20,787.02
T25-00060	Life-Assist Inc	000	A Koelling/ Med Occs Emerald High School	990-4300	121.27
T25-00061	Simulation Health Alliance LLC	000	Emerald-Med Occs Classroom Materials	990-4300	3,658.26
T25-00062	Livermore Valley Joint USD	000	6 Career Pathway Sections SY 2024-2025	990-5830	66,580.12
T25-00063	Airgas, Inc.	000	R Barnard-LHS/Auto Body Repair class	990-4300	366.79
T25-00064	Henry Schein, Inc.	000	Tape Sports Med-Amador/Hasenfplug	990-4300	1,400.84
T25-00065	Livermore Auto Parts, Inc.	000	LHS Auto Tech Parts & Mat.	990-4300	382.62
T25-00066	Silkworm, Inc	000	Middle College apparel	990-4300	5,000.00
T25-00067	Amazon Capital Services, Inc	000	Classroom supplies - Emerald Med Occs	990-4300	88.30
T25-00068	Pleasanton Unified School Dist	000	24-25 SY A. Brown LPC MC Coordinator MOU	990-5830	227,334.96
T25-00069	Del Valle High School	000	24/25 Catering for TEC Meetings	990-5830	2,800.00
T25-00070	Washington DECA	000	GHS Registraion for DECA WRLC Nov 2024	990-5200	1,680.00
T25-00071	Pleasanton Unified School Dist	000	PUSD Sub billing 2024-2025 SY	990-5830	10,000.00
T25-00072	Livermore Valley Joint USD	000	24-25 LVJUSD Sub invoicing	990-5830	10,000.00
T25-00073	ODP Business Solutions	000	Emerald CCS Office Supplies	990-4300	60.00
T25-00074	Las Positas College Admin Att n Sui Song	000	MC Student Reg Fees Fall 2024/Spring 2025	990-5818	12,000.00
T25-00075	Simulation Health Alliance LLC	000	Hands On Supplies for students-FHS Med Occs	990-4300	749.99
T25-00076	NorCal DECA	000	T. Raaker 2025 NorCal Advisor Registration	990-5200	85.00
T25-00077	Amazon Capital Services, Inc	000	Middle College-CA politics paperback	990-4200	48.58
T25-00078	San Ramon Marriott	000	T.Raaker,Advisor NorCal Housing Jan. 12-14, 2024	990-5200	322.46
T25-00079	Dublin High School	000	Catering-11/6/24 Advisory Meeting	990-5830	1,760.00
T25-00080	NorCal DECA	000	E. Wilson,GHS 2025 NorCal Advisor Registration	990-5200	85.00

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

Includes Purchase Orders dated 09/01/2024 - 11/30/2024

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
T25-00081	ACSIG Workers Comp	000	2024-2025 Workers' Compensation Coverage	990-9509	25,269.00
T25-00082	San Ramon Marriott	000	E Wilson,Advisor NorCal Housing Jan. 17-19,2025	990-5200	322.46
T25-00083	ODP Business Solutions	000	GHS Marketing office supplies 24/25 SY	990-4300	1,000.00
Total Number of POs			30	Total	537,112.67

Fund Recap

Fund	Description	PO Count	Amount
110	Adult Ed Fund	1	74,160.00
990	General Fund	29	462,952.67
		Total	537,112.67

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

5. D. Approval of the CTE Employer Industry Sector Advisory Committee 2024 - 2025

Quick Summary / Abstract

The Board will consider the approval of the CTE Industry Sector Advisory Committee List for 2024 - 2025.

Supporting Documents



CTE Employer Industry Sector Advisory Committee 2024 - 2025

CTE Employer Industry Sector Advisory Committee 2024 - 2025

Agriculture		
Annette Warner	Madsen Cattle	Member
Brenda Morris	Morris Ranching	Member
Dan Marciel	Marciel Farms	Member
Jacquie Williams-Courtright	Alden Lane Nursery	Member
Joe McNealy	LVJUSD	Member/Teacher
Lori Porter	LVJUSD	Member/Teacher
Patsy Gilbert	LLNL	Member
Sheila Fagliano	Livermore Sanitation Community Relations Mgr	Member
Tim Koopmann	Koopmann Ranch	Member
Arts, Media & Entertainment		
Amy Mattern	Las Positas College	Member
Brendan Scarramuzzo	Laika Studios	Member
Jackie Scarramuzzo	Freelance Background Artist	Member
Chris Meyer	TVROP	Member/Teacher
Chris Sunga	FOF Esports	Member
Diane Santamorena	DUSD	Member/Administrator
AJ Zalani	DUSD	Student
Shilipi Zalani	DUSD	Parent
Helena Cruz	Las Positas College	Member
Monica Capiello	Ohlone College	Instructor
Isabel Reichert	Ohlone College	Instructor
Miguel Baez	DUSD	Member/Teacher
Peter Kuo	Las Positas College	LPC Faculty
Education, Child Development and Family Services		
Stuart McElderry	Las Positas College	Member/Dean
Donielle Machi	DUSD	Member/CC Supervisor
Josh Hill	PUSD	Member/Teacher
Melanie Harris	PUSD	Member/Administrator
Jennifer Nickl	DUSD	Member/Administrator
Edress Waziri	LVJUSD	Member/Counselor
Jessica Bisagno	PUSD	Member/Administrator
Nan Ho	Las Positas College VP Academic Services	LPC Administration
Lyndale Garner	Las Positas College	LPC Faculty
Tami Turner	LVJUSD	Member/Teacher
Nadiyah Taylor	Las Positas College	LPC Faculty
Molly Allen	PUSD	Member/Counselor
Nancy Blair	Livermore Area Rec. and Park Dist.	Member
Nichole Slavec	DUSD	Member/Teacher
Paula-Ann Cabading	TVROP	Member/CCS
Sebastian Bull	PUSD	Member/Administrator
Michelle Pechette	LVJUSD	Member/Administrator
Angela Lopez	Director of LPC Child Care Center	Member
Margie Costello-Chevis	Director LLESA	Member
Ana Del Aguila	Las Positas College	LPC Faculty
Joelle Glushenko	TVROP	Member/Contractor
Eleina Edwards	LVJUSD	Member/Counselor
Christina Lee	Las Positas College	Counselor
Heather Pereira	PUSD	Member/Administrator
Ai Vu	LVJUSD	Member/Administrator
Laura Reno	Las Positas College	LPC Faculty
Karen Natras	Las Positas College	LPC Faculty
Wazhma Masarweh	Child Care Owner	Member/CC Supervisor
Michelle Seugling	LVJUSD	Member/Administrator
Janette Billingsley	Free to Be Me	Member/CC Supervisor
Caroline Doidge	LVJUSD	Member/CC Supervisor
Shruti Agarwal	Shruti's Family Daycare	Member

Theresa Mailander	LPC CDC ECE Specialist/Faculty	Member/CC Supervisor
Janani Krishna	Child Care	Member
Zach Radecke	LVJUSD	Member/ Counselor
Meredith Dorado	TVROP	Member/Contractor
Danielle Smiley	TVROP	Member/Teacher
Winter Jones	PUSD	Member/Counselor
Shelley Matek	TVROP	Member/Teacher
Julie Foley	PUSD	Member/Teacher
Engineering & Architecture		
Joanna Albala	Lawrence Livermore National Lab	Member
Amos Nugent III	PUSD Director of CTE/Adult Ed	Member
Ron Minnich	Google	Member
Robin Fewster	PUSD	Member/Teacher
Harshitha Sarathy	LVJUSD	Student
Alice Prusso	LVJUSD	Student
Emily Prusso	LVJUSD Board Trustee	Member
Jane Prusso	LVJUSD	Student
Jean O'Neil-Opipari	Las Positas College	Outreach Specialist
Jennifer Decker	Las Positas College	Member/Instructor
Karen Fletcher	LVJUSD	Member/Teacher
Tony Dennis	PUSD	Member/Teacher
Ed Diolazo	PUSD	Member/Administrator
Lenni Velez	DUSD	Member/Administrator
Tom Manger	Stem Center & Makerspace Livermore Municipal Airport	Member
Dave Uken	DUSD	Member/Teacher
Dorothy Morillos	LVJUSD	Member/Teacher
Matthew Edwards	LVJUSD	Parent
Anthony Edwards	LVJUSD	Student
Eugene Chou	DUSD	Member/Teacher
Fred Walovich	Walovich Architects Group	Member
Gary Johnson	PUSD	Member/Teacher
Eric Ra	PUSD	Member/Teacher
Fred Mallon	PUSD	Member/Teacher
Diego Valverde	LVJUSD	Student
Grace Gallagher	LVJUSD	Student
Greg Dankwardt	PUSD	Member/Teacher
Joseph Friesen	PUSD	Member/Teacher
Alexis Fineman	SEI Inc.	Member
Kris McMullen	Walovich Architects Group	Member
Nicholas Mobley	Walovich Architects Group	Member
April Gallagher	LVJUSD	Parent
Roxanna Mohammed	LVJUSD Administrator	Member
Tom Shefler	LVJUSD	Member/Teacher
Tricia Pontau	City of Livermore Climate Action Plan	Member
April Treece	Bay Area Leeds	Member
Adrian Valverde	LVJUSD	Parent
Jason Krolkowski	LVJUSD	Member/Administrator
Jamie Mather	CTWI	Member
Priscilla Hoang	CTWI	Member
Health Science & Medical Technology		
Dr. Fang Guo	Kaiser Physician	Member
Julianne Sundstrom	DUSD	Member/Teacher
Kamal Bharucha	Physician	Member
LTC Richard King Garrison	Camp Parks	Member
Lisa Adamos	DUSD	Parent
Lizbeth Lawson	DUSD	Parent
Jeff Branchaud	PUSD	Teacher
Jaagavi Prabahar	DUSD	Student
Noralyn Huang	Kaiser Permanente RN	Member

Shamaila Yaqub	DUSD	Parent
Paul Sauer	Camp Parks	Member
Shania Desai	DUSD	Student
Jethel Fernandez-Herrera	Stanford Health Cardiovascular Nurse Coordinator	Member
Mario Perez	Spine and Sport Physical Therapy	Member
Nola Ting	DUSD	Parent
Ken Cuzzo	PUSD	Member/Teacher
Jocelyn Balland	DHS	Student
Brittney Bochenek	Cooper Sports Performance	Member
Yolanda Fintshenko	Executive Director - Daybreak Labs	Member
Kaylee Tran	DUSD	Student
Shaaktiram Balakumar	DUSD	Student
Jessica Matias	Spine and Sport Physical Therapy	Member
Jennifer Miller	Tri-Valley Orthopedics PT	Member
Iman Awais	DHS	Student
Chandni Suba	Tri-Valley Orthopedics PT	Member
Greeshma Adiga	DUSD	Student
Megan Lipman	PUSD	Member/Teacher
Neha Varughese	DUSD	Student
Mindy Tindle	Nurse Educator	Member
Ryan Nishimoto	Alameda County	Member
Anumitha Deepakeswaran	DUSD	Student
Hien Duong	DUSD	Student
Ankita Gupta	DUSD	Student
Annabella Wu	DUSD	Student
Gretchen Reynolds	LVJUSD	Member/Teacher
Adrienne Guan	DUSD	Student
Tiffany Huang	DUSD	Student
Amanda Lawson	DUSD	Student
Annette Suga	Camp Parks	Member
Austin Meng	DUSD	Student
Aditi Kapadia	DUSD	Student
Analyn Novenario	DUSD	Student
Sattia Dessingou	DUSD	Parent
Sabrina Mierswa	LLNL Researcher	Member
Allyson Ortner	TVROP	Member/Teacher
Amaan Mohammed	DUSD	Student
Chibo Hong	UCSF Research Specialist	Member
Diana Hasenpflug	PUSD/TVROP	Member/Teacher
Alysa Oliver	TVROP	Member/Teacher
Alexandra Buttars	The Athletes Club PT	Member
Kathreece Farrales	DUSD Athletic Trainer	Member
Heer Dadia	DUSD	Student
Laurie Herbert	Gentiva	Member
Matt Campbell	DUSD Asst Superintendent	Member
Patrick Aguiar	Stanford Healthcare Tri-Valley	Member
Monice Juan	Stanford Healthcare Tri-Valley	Member
Jason Lacanlale	Spine and Sport Physical Therapy	Member
Andrew Hamel	Prodigy Fitness	Member
Robert Bax	Select Physical Therapy	Member
Dr. David Majeroni	Majeroni Orthodontics	Member
Monte Spicer	Kinectic Chain Sport	Member
Timothy Park	DUSD	Student
Kathy Cabrera	TVROP	Member/Teacher
Jessica Rose	DUSD	Member
Amarissa Koelling	TVROP	Teacher
Diya Kulkarni	DUSD	Student
Mary Dunn	Stanford Healthcare Tri-Valley	Member
Sara Beyne	FHS/TVROP	Member/Teacher

Sarah Easterday	Creekview Assisted/Memory Care	Member
Shannon Stewart	Stanford Healthcare Tri-Valley	Member
Linda Valenty	Kaiser Permanente	Member
Cheryl Billeci, DPT	TVROP	Member/Teacher
Colin Novenario	DUSD	Student
Chris Copeland, DPT	Select Physical Therapy	Member
Dr. Gita Surti, MD	Medical Explorers	Member
Teresa Tejada, DPT	Kaiser Permanente - Physical Therapist	Member
Patrick Cuadro	CSU East Bay, Nursing Student	Member
Zoe Zannis	TVROP	Member
Juan Guzman	Medical Devices	Parent
Rajwinder Randhawa	Nurse	Parent
Stacey Lambert	TVROP	Parent
Melanie Reed	TVROP	Student -
Katelyn Caaney	TVROP	Student
Kashef Qaadri	Bio-Rad Marketing	Member
Tim Lewandowski	Zeiss Clinical Ops	Member
Deborah Baluyot	Bio-Rad Scientist	Member
Tracy Parker	DUSD	Member/Teacher
Anne Ha	DUSD	Member/Teacher
Katherine Hermens	DUSD	Member/Teacher
Alice Gillen	LLNL Scientist	Member
Michael Dang	Molecular Designs Scientist	Member
Brent Sendayen	Gritstone Bio Senior Research Associate	Member
Lee Ann	Personal Edge Physical Therapy	Member
Angelica Peters	Sava	Instructor
Hospitality, Tourism & Recreation		
Brian McGlynn	Diablo Valley College	Member
Natalie Burbach	LVJUSD	Member/Teacher
Heather Halliday	PUSD	Member/Teacher
Kim Saah	PUSD	Member/Teacher
Julia Ford	PUSD	Member/Teacher
Steven Dady	PUSD	Member/Teacher
Katrina Wunderlich	PUSD	Member/Teacher
Evan Branning	PUSD	Member/Teacher
Jeff Farlow	Wente Vineyards	Member
Jeff Glatstein	LVJUSD	Member/Teacher
Jennifer Meyer	PUSD	Member/Teacher
Josh Butterfield	PUSD	Member/ Administrator
Julia Ford	PUSD	Member/Teacher
Julie Christman	PUSD	Member/Teacher
Mark Duesler	Frontier Energy Chef Consultant	Member
Melissa Duesler	DUSD	Member/Teacher
Patrick McElroy	Stoneridge Creek Executive Director	Member
Razan Srour	DUSD	Member/Teacher
Leena Hung	DUSD	Member/Teacher
Debbie Scherschel	PUSD	Member/Teacher
Elizabeth Kang	LVJUSD	Member/Teacher
Squire Davidson	Diablo Valley College Program Manager/Chef	Member
Information & Communication Technologies		
Bill Branca	DUSD Asst Director CTE/Adult Ed	Member
Kenon Willis	LVJUSD	Member/Teacher
Maria Manzano	PUSD	Member/Teacher
Mike Alvarez	Las Positas College	Member
Deepa Patel	PUSD	Member/Teacher
Scott Padway	PUSD	Member/Teacher
Shannon Sos	PUSD	Member/Teacher
Jason Oswalt	PUSD	Member/Teacher
Bryan Thai	PUSD	Member/Teacher

Kevin Kiyoi	PUSD	Member/Teacher
Geoff Warner	LVJUSD	Member/ Chief Technology Officer
Moah Daoud	Las Positas College	Member/Instructor
Heather Stratton	LVJUSD	Parent
Betza Camacho	LVJUSD	Parent
Dara Gribi	LVJUSD	Parent
Lucas Gribi	LVJUSD	Student
Stephen Bringuel	Computa Center	Member
Terresa Williams	TVROP	Member/Contractor
David Carter	LVJUSD	Member/Teacher
Marketing, Sales & Services		
Anne Kennedy	Las Positas College	Member/Outreach Specialist
Aryan Veeranki	PUSD	Student
Ivy Liu	PUSD	Student
Christoff Connor	Epic Wine & Spirits	Member
Niko Lecco	BSN Sports	Member
Jacqueline Brown	Workday	Member
Niyanth Kanakasabapathy	PUSD	Student
Sootha Kim	PUSD	Student
Presha Dutt	DUSD	Student
Siddarth Karthik	PUSD	Student
Kavya Dadia	DUSD	Student
Drew Patterson	Las Positas College	Member/Instructor
Roseabelle Malmgren	CPG Sales	Member
Rachel Peters Orpina	Workday	Member
Michaela Lavell	Epic Wine & Spirits	Member
Tadeh Sarkis-Kelly	Apple	Member
Shalini Pareek	JP Morgan Chase	Member
Tami Raaker	TVROP	Member/Teacher
Todd Halvorson	Junior Achievement	Member
Catherine Alfaro Gomez	Las Positas College	Member
Dr. Sherry Hu	Vice Mayor of Dublin/ Beyond Academy	Member
Emily Wilson	TVROP	Member/Teacher
Cass Morgan	Five9	Member
Chitra Narang	FHS	Parent
Jose Parra	Kooler Quest	Member
Atul Trivedi	Genentech	Member
Bailey Udoutch	TVROP	Member/Teacher
Marjan Akrami	TVROP	Member/Teacher
Donna Rehrmann	Stomper Company Inc	Member
Mark Tran	Cennos, Inc.	Member & Parent
Michelle Prior	FIDM	Member
Nikki Lemoine	Piazza Pellegrini	Member
Colleen Wortham	GHS	Parent
Maureen Byrne	DUSD	Member/Administrator
Public Service		
Amy Robbins	LVJUSD Administration	Member
Larry Low	TVROP	Member/Teacher
Austin Hutson	TVROP	Member/Teacher
Michael D. Lane	Greenberg Traurig, LLP Attorney	Member
Mike McQuiston	Las Positas College	Member/Teacher
Nicole Ward	LVJUSD	Student
Arianna Pridgon	LVJUSD	Student
Tanishka Kandaktla	DUSD	Student
Jason Louie	PUSD	Student
Rick Hudson	Livermore Police/School Resource Officer	Member
Macy Perez	LVJUSD	Student
Iryna Iankovska	LVJUSD	Parent
Sarah Perez	CA Dept of Justice- Special Agent	Member

Jacquelin Moreno	CJA Cadet	Student
Marc Plute	Livermore Police Sergeant	Member
Alex Gutierrez	Livermore Police	Member
Vicki Shipman	Las Positas College	Member
Tyler Hahn	California Highway Patrol	Member
Taylor Burruss	Livermore Police Department	Member
Josh Phillips	Dublin Police Services	Member
Kevin Krammer	LPC	Dean
Ame Blackshear	LPC	Instructor
Mitch De Anda	Cal Fire Fighter Apprenticeship	Member
Transportation		
Brian Hagopian	Las Positas College	Member
Ben Shell	PPG	Member
Kevin Hernandez	LVJUSD	Student
Bill Andrews	Peralta College	Member
Dawn Rogers	Gillig	Member
Elodia Hernandez	Gillig	Member
Cody Hagen	Ford Motor Co	Member
Dana Rowley	LVEF President	Member
David Miller	PPG	Member
George Ocasio	C C Collision	Member
James Weston	Las Positas College	Member/Instructor
Juan Maldonado	Ford Motor Co	Member
Jason Krolkowski	LVJUSD Director of Curriculum	Member
Paul Grassechi	LVJUSD	Member/Teacher
Randy Barnard	TVROP	Member/Teacher
Scott Miner	Las Positas College	Member/Instructor
Tony Sanchez	B&S Hacienda Auto Body	Member
Laura Lozano	Contra Costaa College	Member/Instructor
Jeffrey Beebe	Modesto Junior College	Cal Firefighter Apprenticship
Daniel Pareja	Eden ROP	Member
Mark Holloway	i-Car	Member
Johnny Cimino	Mission Valley ROP	Member
Robert Harris	Auto Fidelity	Member
John Trimarche	Kent Automotive	Member
Erik York	National Auto Parts- Oakland	Member
Dennis O'Keefe	3M	Member
Tracy Heskett	Gillig Bus Company	Member
Gilbert Daniel	US Chemical Company	Member
Don Dutra	Martin Auto Color	Member
Jeff Parker	Evercoat Company	Member
Paul McGuire	Mitchell International	Member
John Myles	TVROP	Member/Teacher
Zolton A Papp	National Oak Distributors	Member
Cole Gouvaia	Former Student	Member
Garrett Johnson	Former Student	Member
Jeff Pawloski	Allen's Automotive and Towing	Member
Brian Mckee	Hunter Engineering	Member
Thierry Lima	Contra Costa College	Member

5. E. Approval of the Regional CTE Tri-Valley Educational Collaborative (TEC) Advisory Committee 2024 - 2025

Quick Summary / Abstract

The Board will consider the approval of the Regional CTE Tri-Valley Educational Collaborative (TEC) Advisory Committee List for 2024 - 2025.

Supporting Documents



CTE Tri-Valley Educational Collaborative Advisory Committee 2024 - 2025

CTE TEC Advisory Committee 2024 - 2025

LAST NAME	FIRST NAME	TITLE	DISTRICT	SITE	SECTOR
Andrade	Hunter	Teacher	LVJUSD	LHS	Agriculture
Bacher	Samantha	College and Career Specialist	TVROP	EHS	Multiple
Baez	Miguel	Teacher	DUSD	EHS	Arts, Media & Entertainment
Barnard	Randy	Teacher	TVROP	LHS	Transportation
Barton	Priscilla	Teacher	DUSD	DHS	Engineering & Architecture
Bisagno	Jessica	Vice Principal	PUSD	FHS	Multiple
Bohl	Jade	Counselor	LVJUSD	LHS	Multiple
Branca	Bill	Asst. Director, Adult and Career Education	DUSD	DHS	Multiple
Branchaud	Jeffrey	Teacher	PUSD	PMS	Engineering & Architecture
Bull	Sebastian	Principal	PUSD	FHS	Multiple
Burbach	Natalie	Teacher	LVJUSD	DVHS	Hospitality, Tourism & Recreation
Butterfield	Josh	Director, Secondary Education	PUSD	DO	Multiple
Byrne	Maureen	Principal	DUSD	DHS	Multiple
Cabading	Paula-Ann	College and Career Specialist	TVROP	LHS	Multiple
Campbell	Matt	Asst Supt, Educational Ser.	DUSD	DO	Multiple
Campisi	Russell	Principal	PUSD	HPMS	Multiple
Carroll	Jason	Teacher	LVJUSD	LHS	Manufacturing & Production Development
Carter	David	Teacher	LVJUSD	LHS	Information and Communication Technologies
Castorena	Amy	Counselor	LVJUSD	GHS	Multiple
Castro	Gabe	Video Production	LVJUSD	LHS	Arts, Media & Entertainment
Cecchi	Paula	Dean	LPC	LPC	STEM
Cherrier	Dan	Trustee	DUSD	Board	Multiple
Chou	Eugene	Teacher	DUSD	DHS	Multiple
Christman	Julie	Teacher	PUSD	HPMS	Education, Dev Child & Fam Services
Cuozzo	Ken	Teacher	PUSD	FHS	Health Science & Medical Technology
Cuozzo	Ken	Teacher	PUSD	FHS	Health Science & Medical Technology
Cyr	Mengjiao	Teacher	PUSD	FHS	Information & Communication Technologies
Dady	Steven	Teacher	PUSD	AVHS	Hospitality, Tourism & Recreation
Dankwardt	Greg	Teacher	PUSD	HPMS	Engineering & Architecture
Danner	Don	Teacher	LVJUSD	GHS	Transportation
Dawson	Michelle	Coordinator of Community Engagement	LVJUSD	DO	Multiple
Dehnert	Charles (Chip)	Director of Communications	DUSD	DO	Multiple
Delgado	Anabel	College and Career Specialist	TVROP	FHS	Multiple
Dennis	Tony	Teacher	PUSD	AVHS	Engineering & Architecture
Dorado	Meredith	Student Support Specialist	TVROP	DO	Multiple
Duesler	Melissa	Teacher	DUSD	DHS	Hospitality, Tourism & Recreation
Duncan	Julie	Superintendent	TVROP	DO	Multiple
Duran	Athena	Coordinator of Program Services	TVROP	DO	Multiple
Edwards	Elaina	Counselor	LVJUSD	LHS	Multiple
Fewster	Robyn	Teacher	PUSD	AVHS	Agriculture & Natural Resources
Fey	Jonathan	Principal	PUSD	AVHS	Multiple
Fields	Caroline	Principal	PUSD	HMS	Multiple
Fletcher	Karen	Teacher	LVJUSD	LHS	Engineering & Architecture
Ford	Julia	Teacher	PUSD	AVHS	Hospitality, Tourism & Recreation
Friesen	Joe	Teacher	PUSD	FHS	Engineering & Architecture
Gagnon	Joel	Dean	LPC	LPC	Student Services
Gill	Zoe	College and Career Specialist	TVROP	AVHS	Multiple
Glatstein	Jeff	Teacher	LVJUSD	LHS	Hospitality, Tourism & Recreation
Gonsalves	Tessie	Vice Principal	PUSD	HPMS	Multiple
Gonzalez	Torey	Teacher	LVJUSD	LHS	Agriculture and Natural Resources
Grasseschi	Paul	Teacher	LVJUSD	DVHS	Transportation
Greenhouse	Kimberly	Work Based Learning Teacher	PUSD	DO	Multiple
Halliday Dickson	Heather	Teacher	PUSD	FHS	Hospitality, Tourism & Recreation
Heise	Dianna	Counselor	DUSD	EHS	Multiple

LAST NAME	FIRST NAME	TITLE	DISTRICT	SITE	SECTOR
Halvorson	Todd	Regional Director, East Alameda County	Community, Junior Achievemnet NorCal	Community	Marketing, Sales, & Services
Harris	Melanie	Vice Principal	PUSD	AVHS	Multiple
Hill	Josh	Teacher	PUSD	FHS	Health Science & Medical Technology
Hung	Leena	Teacher	DUSD	DHS	Hospitality, Tourism & Recreation
Ho	Nan	Vice President, Academic Services	LPC	LPC	Multiple
Hunt	Mackenzie	Counselor	DUSD	VHS	Multiple
Hutson	Austin	Teacher	TVROP	AVHS/FHS/LPC	Public Services
Johnson	Gary	Teacher	PUSD	FHS	Engineering & Architecture
Johnston	Tyler	Counselor	LVJUSD	GHS	Multiple
Jones	Winter	District Career Readiness Counselor	PUSD	DO	Multiple
Jones	Christopher	Teacher	PUSD	FHS	Energy, Environment, & Utilities
Juarez	Lilibeth	CTE Program Outreach Specialist	LPC	LPC	Arts, Media & Entertainment
Kachms	Robert	Teacher	DUSD	DHS	Information & Communication Technologies
Kang	Elizabeth	Teacher	LVJUSD	GHS	Hospitality, Tourism & Recreation
Kennedy	Anne	CTE Program Outreach Specialist	LPC	LPC	Public Services
Kiyoi	Kevin	Teacher	PUSD	AVHS	Engineering & Architecture
Kramer	Kevin	Dean	LPC	LPC	PATH
Krowlikowski	Jason	Director of Secondary Education	LVJUSD	DO	Multiple
Lindo	Alcian	Program Manager	LPC - CLPCCD	TV Career Center	Multiple
Lipman	Megan	Teacher	PUSD	FHS	Health Science & Medical Technology
Lopez	Elizabeth	Teacher	LVJUSD	GHS	Health Science & Medical Technology
Mallon	Fred	Teacher	PUSD	HMS	Engineering & Architecture
Manalac	Gabriel	Teacher	DUSD	FMS	Engineering & Architecture
Manzano	Maria	Teacher	PUSD	PMS	Engineering & Architecture
Martin	Steve	Vice Principal	LVJUSD	DVHS	Multiple
McCormick	Carrie	Teacher	LVJUSD	LHS	Business & Finance
McElderry	Stuart	Dean	LPC	LPC	BSSL
McNealy	Joe	Teacher	LVJUSD	LHS	Agriculture & Natural Resources
Meyer	Chris	Teacher	TVROP	DHS	Arts, Media & Entertainment
Miner	Scott	Teacher	LPC	LPC	Manufacturing/ Transportation
Mohammed	Roxana	Principal	LVJUSD	LHS	Multiple
Morallos	Dorothy	Teacher	LVJUSD	LHS	Engineering & Architecture
Musselman	Dan	Vice Principal	LVJUSD	LHS	Multiple
Nickl	Jen	Principal	DUSD	VHS	Multiple
Nugent III	Amos	Director of Adult & Career Education	PUSD	DO	Multiple
Ogle	Renee	Teacher	PUSD	AVHS	Health Science & Medical Technology
Oliveira	Alan	Teacher	DUSD	WMS	Engineering & Architecture
O'Neil-Opipari	Jean	Outreach Specialist	LPC	LPC	Engineering & Architecture
Oswalt	Jason	Teacher	PUSD	AVHS	Information & Communication Technologies
Padway	Scott	Teacher	PUSD	HPMS	Computer Science
Parker	Warren	Counselor	DUSD	DHS	Multiple
Patel	Deepa	Teacher	PUSD	HMS	Information & Communication Technologies
Pereira	Heather	Director of Educational Options	PUSD	Village	Multiple
Petersdorf	Alison	Counselor	LVJUSD	DVHS/VHS	Multiple
Peterson	Traci	Educational Program Manager	LPC	LPC	Multiple
Porter	Lori	Teacher	LVJUSD	LHS	Agriculture and Natural Resources
Prado	Yolanda	Counselor	DUSD	DHS	Multiple
Ra	Eric	Teacher	PUSD	AVHS	Engineering & Architecture
Ramsay	Patricia	Teacher	DUSD	DHS	Technology
Rankin	Tammy	Principal	LVJUSD	DVHS	Multiple
Reynolds	Gretchen	Teacher	LVJUSD	VAE	Energy, Environment, and Utilities
Rowley	Dana	LVEF President	LVJUSD	DO	Multiple
Saah	Kimberly	Teacher	PUSD	PMS	Hospitality, Tourism & Recreation
Santamorena	Diane	Assistant Principal	DUSD	DHS	Multiple
Scherschel	Debbie	Teacher	PUSD	HMS	Hospitality, Tourism & Recreation

LAST NAME	FIRST NAME	TITLE	DISTRICT	SITE	SECTOR
Shefler	Tom	Teacher	LVJUSD	GHS	Engineering & Architecture
Shipman	Vicki	CTE Coordinator	LPC	LPC	Multiple
Slavec	Nichole	Teacher	DUSD	DHS	Education, Dev Child & Fam Services
Smith	Suzanne	Director of College & Career Readiness	TVROP	DO	Multiple
Solomon	Marilee	Counselor	LVJUSD	GHS	Multiple
Sos	Shannon	Teacher	PUSD	FHS	Information & Communication Technologies
Speck	Kristin	Board Member	DUSD	Board	Multiple
Strour	Razan	Teacher	DUSD	DHS	Hospitality, Tourism & Recreation
Suassuna	Talita	Teacher	PUSD	HMS	Arts, Media & Entertainment
Sundstrom	Julianne	Teacher	DUSD	DHS	Health Science & Medical Technology
Thai	Bryan	Teacher	PUSD	AVHS	Information & Communication Technologies
Therrien	Joni	Counselor	LVJUSD	GHS	Multiple
Turner Bull	Amy	Teacher	PUSD	AVHS	Health Science & Medical Technology
Tuttle	Wil	Teacher	LVJUSD	GHS	Arts, Media & Entertainment
Vanderhoof	Kristine	Director of Career Center	LPC	LPC	Multiple
Velez	Lenni	Principal	DUSD	EHS	Multiple
Villanueva	Roxanne	Assistant to the Superintendent	TVROP	DO	Multiple
Viviani	Joe	Vice Principal	PUSD	Village	Multiple
Vu	Ai	Vice Principal	LVJUSD	GHS	Multiple
Watson	Danielle	College and Career Specialist	TVROP	GHS	Multiple
Waziri	Edress	Counselor	LVJUSD	LHS	Multiple
White	Maria	Teacher	PUSD	AVHS	Health Science & Medical Technology
Williams	Terresa	SWP K12 Pathway Coordinator	TVROP	CLPCCD	Multiple
Wills	Kenon	Teacher	LVJUSD	GHS	Engineering & Architecture
Wilson	Andrea	PPIE	Community, PPIE	Community	Multiple
Wilson	Emily	Teacher	TVROP	GHS	Marketing, Sales, & Services
Wunderlich	Katrina	TK-12 Integration Specialist	PUSD	DO	Multiple
Yang	Daniel	College and Career Specialist	TVROP	DHS	Multiple
Zannis	Zoe	Dual Enrollment Specialist/Student	TVROP	DO	Multiple

Districts	Sites	
Alameda County Office of Education (ACOE)	Amador Valley High School (AVHS)	Las Positas College (LPC)
California State University (CSU) - East Bay	Del Valle High School (DV)	Livermore Adult Ed. (LAE)
Chabot-LPCC District (CLPCCD)	Dublin High School (DHS)	Livermore High School (LHS)
Dublin Partners in Education (DPIE)	Emerald High School (EHS)	Pleasanton Middle School (PMS)
Dublin Unified School District (DUSD)	Fallon Middle School (FMS)	Valley High School (VHS)
Las Positas College (LPC)	Foothill High School (FHS)	Village High School (Village)
Livermore Valley Education Foundation (LVEF)	Granada High School (GHS)	Vineyard High School (VHS)
Livermore Valley Joint Unified School District (LVJUSD)	Hart Middle School (HMS)	Wells Middle School (WMS)
Pleasanton Unified School District (PUSD)	Harvest Park Middle School (HPMS)	

6. DEFERRED CONSENT ITEM/S

Quick Summary / Abstract

Items that are pulled from the Consent Calendar to be addressed individually will be discussed and acted upon at this time.

7. INFORMATION / ACTION ITEMS

Quick Summary / Abstract

Informational items are noted as informational only; Action items are up for a vote by the Board. Most items require a simple majority of Board member votes to pass.

7. A. Acceptance of the 2023 – 2024 Audit Report - Action

Quick Summary / Abstract

In accordance with Education Code Section 41020, the Board of Education authorized the annual audit of the Tri-Valley Regional Occupational Program's financial records and support documentation for the 2023 – 2024 fiscal year by CWDL.

Supporting Documents

 Tri Valley ROP Audit Report June 30, 2024 - FINAL



See what's possible.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
ALAMEDA COUNTY
AUDIT REPORT**

JUNE 30, 2024

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Governing Board
Tri-Valley Regional Occupational Program
Livermore, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Tri-Valley Regional Occupational Program (the "ROP"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the ROP's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the ROP, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the ROP and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the ROP's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ROP's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the ROP's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information section as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the ROP's basic financial statements. The accompanying supplementary information listed in the Table of Contents, including the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on other work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2024 on our consideration of the ROP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ROP's internal control over financial reporting and compliance.

CWDL, Certified Public Accountants

San Diego, California
November 21, 2024

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT’S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2024

This discussion and analysis of Tri-Valley Regional Occupational Program’s (the “ROP”) financial performance provides an overview of the ROP’s financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the ROP’s financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

Operating revenue for the Tri-Valley Regional Occupational Program (ROP) comes from member Districts based on the joint powers agreement and subsequent memoranda of understanding. Each member District contributes certain funds to the ROP based on memoranda of understanding.

- The ROP’s General Fund ended with a balance of approximately \$2.8 million.
- Overall revenues were approximately \$9.5 million, \$0.2 million greater than expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management’s discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the ROP.

- The first two segments are *government-wide* financial statements that provide both short-term and long-term information about the ROP’s overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the ROP, reporting the ROP’s operations in more detail than the government-wide statements.
 - The governmental funds tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.

The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the ROP as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the ROP’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the ROP’s net position and how it has changed. Net Position – the difference between the ROP’s assets and liabilities – is one way to measure the ROP’s financial health or position.

- Over time, increases and decreases in the ROP’s net position are an indicator of whether its financial position is improving or deteriorating.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT’S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2024

FINANCIAL ANALYSIS OF THE ROP AS WHOLE

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the ROP or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The ROP applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The ROP’s combined net position was higher on June 30, 2024 than it was the year before – increasing to \$0.1 million.

	Governmental Activities		
	2024	2023	Net Change
ASSETS AND DEFERRED OUTFLOWS			
Cash and cash equivalents	\$ 6,403,131	\$ 9,656,781	\$ (3,253,650)
Accounts receivable	817,796	299,382	518,414
Capital assets, net	40,208	61,408	(21,200)
Deferred outflows	1,075,880	1,090,440	(14,560)
Total Assets and Deferred Outflows	8,337,015	11,108,011	(2,770,996)
LIABILITIES AND DEFERRED INFLOWS			
Current liabilities	4,103,215	7,092,048	(2,988,833)
Long-term liabilities	56,289	54,754	1,535
Net pension liability	3,685,532	3,661,765	23,767
Deferred inflows	367,329	412,644	(45,315)
Total Liabilities and Deferred Inflows	8,212,365	11,221,211	(3,008,846)
NET POSITION			
Net investment in capital assets	40,208	61,408	(21,200)
Restricted	575,053	313,489	261,564
Unrestricted	(490,611)	(488,097)	(2,514)
Total Net Position	\$ 124,650	\$ (113,200)	\$ 237,850

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2024

FINANCIAL ANALYSIS OF THE ROP AS WHOLE

Net Position, continued

Governmental revenues were approximately \$9.5 million. Governmental expenses were about \$9.3 million.

	Governmental Activities		
	2024	2023	Net Change
REVENUES			
Program revenues			
Operating grants and contributions	\$ 4,931,476	\$ 4,677,793	\$ 253,683
General revenues			
Interest and investment earnings	324,747	(123,454)	448,201
Transfers from other agencies	4,102,950	3,945,143	157,807
Other - Misc	135,436	155,947	(20,511)
Total Revenues	9,494,609	8,655,429	839,180
EXPENSES			
Instruction	3,637,952	3,592,878	45,074
Instruction-related services	992,763	997,755	(4,992)
Pupil services	402,322	322,967	79,355
General administration	554,043	426,618	127,425
Plant services	18,072	17,332	740
Ancillary services	860,638	794,593	66,045
Other outgo	2,769,769	3,003,259	(233,490)
Depreciation (Unallocated)	21,200	21,200	-
Total Expenses	9,256,759	9,176,602	80,157
Changes in net position	237,850	(521,173)	759,023
Net Position - Beginning	(113,200)	407,973	(521,173)
Net Position - Ending	\$ 124,650	\$ (113,200)	\$ 237,850

FINANCIAL ANALYSIS OF THE ROP'S GENERAL FUND

General Fund Budgetary Highlights

Over the course of the year, the ROP revised the annual operating budget several times. The major budget amendments fall into these categories:

- Revenues – increased by \$0.8 million primarily to reflect an increase to interest and investment earnings of \$0.4 million.
- Expenses – increased approximately \$0.08 million to reflect increases to instruction, pupil services, general administration and ancillary services offset by decreases to instruction-related services and other outgo.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT’S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2024

FINANCIAL ANALYSIS OF THE ROP’S GENERAL FUND, continued

General Fund Budgetary Highlights, continued

While the ROP's final budget for the General Fund anticipated that expenditures would exceed revenues by about \$0.8 million, the actual results for the year show that revenues exceeded expenditures by roughly \$0.2 million. Actual revenues were \$0.2 million less than anticipated, and expenditures were \$1.2 million less than budgeted.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

During 2023-24 the ROP did not invest in new capital assets. (More detailed information about capital assets can be found in Note 4 to the financial statements). Total depreciation expense for the year was \$21,200.

	Governmental Activities		
	2024	2023	Net Change
CAPITAL ASSETS			
Buildings & improvements	\$ 285,140	\$ 285,140	\$ -
Furniture & equipment	134,613	134,613	-
Accumulated depreciation	(379,545)	(358,345)	(21,200)
Total Capital Assets	\$ 40,208	\$ 61,408	\$ (21,200)

Long-Term Debt

At year-end, the ROP had \$56,289 in long-term debt other than pensions and \$3.7 million in net pension liability – an increase of 1% from last year. (More detailed information about the ROP's long-term liabilities is presented in Note 5 and Note 6 to the financial statements).

	Governmental Activities		
	2024	2023	Net Change
LONG-TERM LIABILITIES			
Compensated absences	\$ 39,731	\$ 36,566	\$ 3,165
Net OPEB Liability	16,558	18,188	(1,630)
Net Pension Liability	3,685,532	3,661,765	23,767
Total Long-term Liabilities	\$ 3,741,821	\$ 3,716,519	\$ 25,302

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2024

FACTORS BEARING ON THE ROP'S FUTURE

In considering the ROP budget for 2024-25, the ROP Board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. Effective July 1, 2015 the TVROP Member Districts passed the Fifth Amended Joint Powers Agreement. The agreement determines District contributions by usage of the program. The usage formula will be evaluated every two years. It allows for growth at 4% and if the budget exceeds that amount, Member Districts must vote to approve. The 4% allowable increase to Member Districts was exercised for 2024-25 school year based on the multi-year projections.
2. Career Technical Education Incentive Grant funds were used to reimburse Member Districts for Highly Qualified CTE program expenditures as the fiscal lead agency. Due to the advocacy work of TVROP 's Superintendent with the CTE JPA Coalition, the Career Technical Education Incentive Grant is embedded into the State Budget annually, resulting in a significant increase in funding for the member districts, offsetting the cost of CTE/ROP programs provided to their students.
3. Tri-Valley ROP, as the fiscal agent for the Tri-Valley ROP Member Districts, was awarded the K-12 Strong Workforce Program funds beginning in 2019-20. TVROP has been awarded six rounds, with seven specific program grants. As the fiscal agent, funds will be distributed for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.

As a result of implementing clearly defined processes both financially and programmatically over the past twelve years, the ROP continues to expand and enhance current offerings utilizing the healthy reserve and grant funding, combined with Member District contributions.

The increased expenditures have been allocated to the following area:

The K-12 Strong Workforce Program funds will continue to be utilized to provide professional development for counselors, teachers, administrators, and support staff focused on high-quality, industry-valued career technical education and workforce development. With the newest program grant that was awarded in 2024, funds are being utilized to expand/enhance pathways for a green and sustainable future. To increase awareness and expose students to the rapidly emerging climate-related careers, we will be providing a green explorer fair for Tri-Valley middle school students, host a green workforce expo for Tri-Valley high school students in partnership with our industry partners, such as Lawrence Livermore National Laboratory, green stem summer camps, a green manufacturing day and green teacher job shadow experiences.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2024

FACTORS BEARING ON THE ROP'S FUTURE, continued

As a result of the various grant funding streams, we are able to offer an even more comprehensive regional program allowing students exposure to a variety of hands-on activities that might spark a passion to enroll in a pathway or seek a certification. These additional funds also help ensure that TVROP's teachers are trained on the latest industry standards and incorporate the knowledge and technology/equipment into their classrooms so that students are prepared for Careers by Choice not by Chance.

CONTACTING THE ROP'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the ROP's finances and to demonstrate the ROP's accountability for the money it receives. If you have questions regarding this report or need additional financial information, please contact the Tri-Valley Regional Occupational Program at 1040 Florence Road, Livermore, CA 94550.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 6,403,131
Accounts receivable	817,796
Capital assets, net of accumulated depreciation	40,208
Total Assets	<u>7,261,135</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,075,880
Total Deferred Outflows of Resources	<u>1,075,880</u>
LIABILITIES	
Accrued liabilities	446,793
Unearned revenue	3,656,422
Net pension liability	3,685,532
Net OPEB liability	16,558
Long-term liabilities, non-current portion	39,731
Total Liabilities	<u>7,845,036</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	367,329
Total Deferred Inflows of Resources	<u>367,329</u>
NET POSITION	
Net investment in capital assets	40,208
Restricted:	
Educational programs	513,589
Other restricted	61,464
Unrestricted	(490,611)
Total Net Position	<u>\$ 124,650</u>

The notes to financial statements are an integral part this statement.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Function/Programs	Expenses	Program Revenues			Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					Governmental Activities
Instruction	\$ 3,637,952	\$ -	\$ 1,453,501	\$ -	\$ (2,184,451)
Instruction-related services					
Instructional supervision and administration	547,972	-	154,702	-	(393,270)
School site administration	444,791	-	-	-	(444,791)
Pupil services					
All other pupil services	402,322	-	40,749	-	(361,573)
General administration					
All other general administration	554,043	-	52,811	-	(501,232)
Plant services	18,072	-	-	-	(18,072)
Ancillary services	860,638	-	418,983	-	(441,655)
Other outgo	2,769,769	-	2,810,730	-	40,961
Depreciation (unallocated)	21,200	-	-	-	(21,200)
Total Governmental Activities	\$ 9,256,759	\$ -	\$ 4,931,476	\$ -	(4,325,283)
General Revenues					
Interest and investment earnings					324,747
Interagency revenues					4,102,950
Miscellaneous					135,436
Subtotal, General Revenue					4,563,133
Change in Net Position					237,850
Net Position - Beginning					(113,200)
Net Position - Ending					\$ 124,650

The notes to financial statements are an integral part this statement.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
GOVERNMENTAL FUNDS – BALANCE SHEET
JUNE 30, 2024

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 6,103,405	\$ 299,726	\$ 6,403,131
Accounts receivable	814,606	3,190	817,796
Total Assets	\$ 6,918,011	\$ 302,916	\$ 7,220,927
LIABILITIES			
Accrued liabilities	\$ 445,362	\$ 1,431	\$ 446,793
Uearned revenue	3,656,422	-	3,656,422
Total Liabilities	4,101,784	1,431	4,103,215
FUND BALANCES			
Nonspendable	20,000	-	20,000
Restricted	274,572	300,481	575,053
Assigned	666,933	-	666,933
Unassigned	1,854,722	1,004	1,855,726
Total Fund Balances	2,816,227	301,485	3,117,712
Total Liabilities and Fund Balances	\$ 6,918,011	\$ 302,916	\$ 7,220,927

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024**

Total Fund Balance - Governmental Funds \$ 3,117,712

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 419,753	
Accumulated depreciation	<u>(379,545)</u>	40,208

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ 3,685,532	
Net OPEB liability	16,558	
Compensated absences	<u>39,731</u>	(3,741,821)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions:	\$ 1,075,880	
Deferred inflows of resources relating to pensions:	<u>(367,329)</u>	708,551

Total Net Position - Governmental Activities		<u>\$ 124,650</u>
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**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
Federal sources	\$ 101,237	\$ -	\$ 101,237
Other state sources	4,406,582	89,838	4,496,420
Other local sources	4,578,716	337,786	4,916,502
Total Revenues	9,086,535	427,624	9,514,159
EXPENDITURES			
Current			
Instruction	3,557,789	78,162	3,635,951
Instruction-related services			
Instructional supervision and administration	547,861	-	547,861
School site administration	455,644	-	455,644
Pupil services			
All other pupil services	418,764	-	418,764
General administration			
All other general administration	553,959	-	553,959
Plant services	18,072	-	18,072
Ancillary services	570,584	289,958	860,542
Intergovernmental	2,769,769	-	2,769,769
Total Expenditures	8,892,442	368,120	9,260,562
Excess/(Deficiency) of Revenues Over Expenditures	194,093	59,504	253,597
Other Financing Sources/(Uses)			
Transfers in	-	151,769	151,769
Transfers out	(151,769)	-	(151,769)
Net Financing Sources/(Uses)	(151,769)	151,769	-
NET CHANGE IN FUND BALANCE	42,324	211,273	253,597
Fund Balance - Beginning	2,773,903	90,212	2,864,115
Fund Balance - Ending	\$ 2,816,227	\$ 301,485	\$ 3,117,712

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM **RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,** **EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF** **ACTIVITIES** **FOR THE YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balances - Governmental Funds	\$ 253,597
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Depreciation expense: \$	(21,200)	(21,200)
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Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

(3,165)

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

6,988

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

1,630

Change in Net Position of Governmental Activities	\$ 237,850
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TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Tri-Valley Regional Occupational Program (the "ROP") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the ROP conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant policies:

A. Reporting Entity

The ROP was formed by a Joint Powers Agreement among the following Alameda County School Districts: Dublin Unified School District, Livermore Valley Joint Unified School District, and Pleasanton Unified School District. The purpose of the ROP is to provide occupational training for high school students and adults residing in the Districts that formed the Joint Powers entity.

For financial reporting purposes, the ROP operates a general fund, which is the major fund and is controlled by or dependent on the ROP Joint Powers Governing Board. Board members are elected by the participating Districts' Joint Powers Governing Board and have decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. No entities subordinate to the ROP have been combined to form the reporting entity.

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the ROP). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the ROP's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the ROP's funds, including its fiduciary funds. Separate statements for each fund category - *governmental* and *fiduciary* - are presented. The emphasis of fund financial statements is on major governmental funds, rather than reporting funds by type. The ROP only maintains one governmental fund, the General Fund.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

B. Basis of Presentation, Basis of Accounting, continued

1. Basis of Presentation, continued

Major Governmental Fund

The ROP reports the following major governmental fund:

General Fund: This is the chief operating fund for the ROP. It is used to account for the ordinary operations of the ROP. All transactions except those accounted for in another fund are accounted for in this fund. The ROP maintains two separate funds with the Alameda County Treasurer, both of which are reported in the General Fund.

Special Revenue Funds: The ROP maintains separate special revenue funds to account for Adult Education and ASB-related Student Activity.

2. Measurement Focus, Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resource or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the ROP considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The agency fund has no measurement focus and utilizes the accrual basis of accounting for reporting its assets and liabilities.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

B. Basis of Presentation, Basis of Accounting, continued

3. Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state-aid apportionments, the California Department of Education has defined available for districts as collectible within one year.

The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the ROP receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

C. Budgetary Data

The budgetary process is prescribed by provisions of the California *Education Code* and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The ROP governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

The ROP considers cash and cash equivalents to be cash on hand and demand deposits. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

2. Accounts Receivable

Accounts receivable include amounts due from Federal, State and/or local governments, in connection with reimbursement of allowable expenditures made pursuant to the ROP's grants and contracts. Accounts receivable also consist of charges for other services. The ROP does not provide for an allowance for uncollectible accounts as an estimation of amounts that may not be received. Accounts receivable at June 30, 2024 are deemed fully collectible.

3. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Years
Buildings and Improvements	25-50 years
Equipment	2-20 years
Vehicles	8 years

4. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the ROP prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the ROP has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

5. Accrued Liabilities

All payables, including interest payable and accrued liabilities are reported in the government-wide and fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as liabilities of the governmental funds.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position, continued

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

7. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

8. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability and OPEB expense, information about the fiduciary net position of the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

9. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the ROP's California State Teachers Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position, continued

10. Fund Balances, continued

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The ROP's highest decision-making level of authority rests with the ROP's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the ROP's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the ROP for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the ROP's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

11. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position, continued

11. Net Position, continued

- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted."

When both restricted and unrestricted resources are available for use, it is the ROP's policy to use restricted resources first, then unrestricted resources as they are needed.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

G. New Accounting Pronouncements

Adoption of New Accounting Standards

The following GASB Pronouncements were adopted by the ROP during the year ending June 30, 2024:

Statement No. 100 – In June 2022, GASB issued Statement No. 100, Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

G. New Accounting Pronouncements

Upcoming (GASB) Pronouncements

The GASB has issued several pronouncements that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements of the ROP.

Statement No. 101 – In June 2022, GASB issued Statement No. 101, Compensated Absences. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The ROP has not yet determined the impact on the financial statements.

Statement No. 102 – In December 2023, GASB issued Statement No. 102, Certain Risk Disclosures. The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. A government should disclose in notes to financial statements the information if the following criteria have been met; (a) a concentration or constraint is known to the government prior to the issuance of the financial statements and makes the reporting unit vulnerable to the risk of a substantial impact, (b) an event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This statement is effective for periods beginning after June 15, 2024. The ROP has not yet determined the impact on the financial statements.

Statement No. 103 – In April 2024, GASB issued Statement No. 103, Financial Reporting Model Improvements. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This statement is effective for periods beginning after June 15, 2025. The ROP has not yet determined the impact on the financial statements.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2024, is reported at fair value and consisted of the following:

	Governmental Activities
Cash in county	\$ 5,610,281
Fair market value adjustment	(56,719)
Cash on hand and in banks	829,569
Cash in revolving fund	20,000
Total	\$ 6,403,131

Pooled Funds

In accordance with Education Code Section 41001, the ROP maintains substantially all of its cash in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the ROP's deposits are maintained in a recognized pooled investment fund under the care of a third party and the ROP's share of the pool does not consist of specific, identifiable investment securities owned by the ROP, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2024, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the ROP's deposits may not be returned to it. The ROP does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

As of June 30, 2024, none of the ROP's bank balance was exposed to custodial credit risk because it was insured by the Federal Deposit Insurance Corporation (FDIC).

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2 – CASH AND CASH EQUIVALENTS, continued

Fair Value Measurements

The ROP categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets that the ROP has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the ROP's own data. The ROP should adjust that date if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the ROP are not available to other market participants.

Uncategorized – Investments in the Alameda County Treasury Investment Pool are not measured using the input levels above because the ROP's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2024, consisted of the following:

Federal	\$ 30,165
State Government:	
Other state sources	366,154
Local:	
Interest	53,358
Miscellaneous	368,119
Total	<u>\$ 817,796</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024
Capital Assets Being Depreciated				
Buildings	\$ 285,140	\$ -	\$ -	\$ 285,140
Equipment	134,613	-	-	134,613
Total Capital Assets Being Depreciated	419,753	-	-	419,753
Less Accumulated Depreciation				
Buildings	228,111	19,010	-	247,121
Equipment	130,234	2,190	-	132,424
Total Accumulated Depreciation	358,345	21,200	-	379,545
Capital Assets, net	\$ 61,408	\$ (21,200)	\$ -	\$ 40,208

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS

Changes in long-term debt for the year ended June 30, 2024, were as follows:

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024
Governmental Activities				
Compensated absences	\$ 36,566	\$ 3,165	\$ -	\$ 39,731
Net OPEB Liability	18,188	-	1,630	16,558
Total	\$ 54,754	\$ 3,165	\$ 1,630	\$ 56,289

Payments for compensated absences and OPEB will be paid by the General Fund.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS, continued

A. Other Postemployment Benefits (OPEB) Liability

For the fiscal year ended June 30, 2024, the ROP did not offer any retiree benefits other than pensions, but reported a net OPEB liability related to the Medicare Premium Payment Program.

Medicare Premium Payment (MPP) Program

Plan Description

The MPP Program is a cost-sharing multiple-employer other postemployment benefit (OPEB) plan established pursuant to Chapter 1032, Statutes of 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefit Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2022 annual actuarial valuation report, Medicare Premium Payment Program. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/actuarial-financial-and-investor-information>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the DB Program who were retired or began receiving a disability allowance prior to July 1, 2012, and were not eligible for premium-free Medicare Part A. The MPP Program is closed to new entrants as members who retire on or after July 1, 2012, are not eligible for coverage under the MPP Program.

As of June 30, 2023, 4,457 retirees participated in the MPP Program. The number of retired members who will participate in the program in the future is unknown because eligibility cannot be predetermined.

The MPP Program is funded on a pay-as-you-go basis from a portion of monthly employer contributions. In accordance with California Education Code section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS, continued

A. Other Postemployment Benefits (OPEB) Liability, continued

Medicare Premium Payment (MPP) Program, continued

Total OPEB Liability

At June 30, 2024, the ROP reported a liability of \$16,558 for its proportionate share of the net OPEB liability for the MPP Program. The total OPEB liability for the MPP Program as of June 30, 2024, was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total OPEB liability to June 30, 2023. The ROP's proportion of the net OPEB liability was based on a projection of the ROP's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school agencies and the State, actuarially determined. The ROP's proportions of the net OPEB liability for the two most recent measurement periods were:

	Percentage Share of MPP Program		Change Increase/(Decrease)
	Fiscal Year		
	June 30, 2024	June 30, 2023	
Measurement Date	June 30, 2023	June 30, 2022	
Proportionate Share	0.00546%	0.00552%	-0.00006%

For the year ended June 30, 2024, the ROP reported OPEB expense of \$1,630.

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Discount Rate	3.65%
Medicare Part A Premium	
Cost Trend Rate*	4.50%
Medicare Part B Premium	
Cost Trend Rate*	5.40%
Mortality Rate Table*	Derived Using CalSTRS' Membership Data

*The assumed increase in the Medicare Part A and Part B Cost Trend Rates vary by year; however, the increases are approximately equivalent to a 4.5% and 5.4% increase each year for Medicare Part A and Part B, respectively.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS, continued

A. Other Postemployment Benefits (OPEB) Liability, continued

Medicare Premium Payment (MPP) Program, continued

Actuarial assumptions and other inputs, continued

In addition, assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 179 or an average of 0.13 percent of the potentially eligible population 138,780.

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2023, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund (SMF), which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.65 percent. The MPP Program is funded on a pay-as-you-go basis, and under the pay-as-you-go method, the OPEB plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.65 percent was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased of 0.11 percent from 3.54 percent as of the June 30, 2022 measurement date.

Sensitivity of the ROP's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the ROP's proportionate share of the net OPEB liability, as well as what the ROP's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
MPP OPEB Liability	\$ 17,996	\$ 16,558	\$ 15,309

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS, continued

A. Other Postemployment Benefits (OPEB) Liability, continued

Medicare Premium Payment (MPP) Program, continued

Sensitivity of the ROP's proportionate share of the net OPEB liability to changes in the Medicare costs trend rates

The following presents the ROP's proportionate share of the net OPEB liability, as well as what the ROP's proportionate share of the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percentage-point lower or one percentage-point higher than the current rates:

	Healthcare Cost		
	1% Decrease	Trend Rate	1% Increase
	(3.50% Part A and 4.40% Part B)	(4.50% Part A and 5.40% Part B)	(5.50% Part A and 6.40% Part B)
MPP OPEB Liability	\$ 15,235	\$ 16,558	\$ 18,052

NOTE 6 - PENSION PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2024, the ROP reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 2,809,803	\$ 721,360	\$ 150,301	\$ 412,862
CalPERS	875,729	354,520	217,028	98,812
Total	<u>\$ 3,685,532</u>	<u>\$ 1,075,880</u>	<u>\$ 367,329</u>	<u>\$ 511,674</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 - PENSION PLANS, continued

The details of each plan are as follows:

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The ROP contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2022, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP. The ROP contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 - PENSION PLANS, continued

A. California State Teachers' Retirement System (CalSTRS)

Benefits Provided, continued

The STRP provisions and benefits in effect at June 30, 2024, are summarized as follows:

	STRP Defined Benefit Plan	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.828%	10.828%

Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 20.25% percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2024, are presented above and the ROP's total contributions were \$392,547.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the ROP reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the ROP. The amount recognized by the ROP as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the ROP were as follows:

District's proportionate share of the net pension liability	\$ 2,809,803
State's proportionate share of the net pension liability associated with the District	1,346,280
Total	<u>\$ 4,156,083</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 - PENSION PLANS, continued

A. California State Teachers' Retirement System (CalSTRS), continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued

The net pension liability was measured as of June 30, 2023. The ROP's proportion of the net pension liability was based on a projection of the ROP's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The ROP's proportionate share for the measurement period June 30, 2023 and June 30, 2022, respectively was 0.0037 percent.

For the year ended June 30, 2024, the ROP recognized pension expense of \$412,862. In addition, the ROP recognized pension expense and revenue of (\$19,550) for support provided by the State. At June 30, 2024, the ROP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ 11,889	\$ -
Differences between expected and actual experience	220,818	150,301
Changes in assumptions	16,269	-
Net changes in proportionate share of net pension liability	79,837	-
District contributions subsequent to the measurement date	392,547	-
Total	<u>\$ 721,360</u>	<u>\$ 150,301</u>

The deferred outflows of resources related to pensions resulting from ROP contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	\$ (51,153)
2026	(109,343)
2027	251,633
2028	22,586
2029	27,986
Thereafter	36,803
	<u>\$ 178,512</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM **NOTES TO FINANCIAL STATEMENTS** **JUNE 30, 2024**

NOTE 6 - PENSION PLANS, continued

A. California State Teachers' Retirement System (CalSTRS), continued

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial valuation as of June 30, 2022, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Experience study	July 1, 2015, through June 30, 2018
Actuarial cost method	Entry Age Normal
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2023, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return*
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	<u>100%</u>	

*20-year average. Real rates of return of net of assumed 2.75% inflation.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 - PENSION PLANS, continued

A. California State Teachers’ Retirement System (CalSTRS), continued

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the ROP’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Plan's net pension liability	\$ 4,713,221	\$ 2,809,803	\$ 1,228,793

On-Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$215,339. Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures.

B. California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees’ Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees’ Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2022 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 - PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS), continued

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member’s final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member’s beneficiary if the member dies while actively employed. An employee’s eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2024, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	26.68%	26.68%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The ROP is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2024, are presented above and the total ROP contributions were \$126,115.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 - PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS), continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2024, the ROP reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$875,729. The net pension liability was measured as of June 30, 2023. The ROP's proportion of the net pension liability was based on a projection of the ROP's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The ROP's proportionate share for the measurement period June 30, 2023 and June 30, 2022, respectively was 0.0024 percent and 0.0032 percent.

For the year ended June 30, 2024, the ROP recognized pension expense of \$98,812. At June 30, 2024, the ROP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ 93,540	\$ -
Differences between expected and actual experience	31,958	13,450
Changes in assumptions	40,345	-
Net changes in proportionate share of net pension liability	62,562	203,578
District contributions subsequent to the measurement date	126,115	-
Total	<u>\$ 354,520</u>	<u>\$ 217,028</u>

The deferred outflows of resources related to pensions resulting from ROP contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	\$ 1,748
2026	(4,300)
2027	51,885
2028	(37,956)
	<u>\$ 11,377</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 - PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS), continued

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial valuation as of June 30, 2022, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Experience study	July 1, 1997, through June 30, 2015
Actuarial cost method	Entry Age Normal
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class*	Assumed Asset Allocation	Real Return Years 1 - 10**
Global Equity - cap-weighted	30%	4.54%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
	<u>100%</u>	

*An expected inflation of 2.30% used for this period.

**Figures are based on the 2021-22 Asset Liability Management study.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 - PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS), continued

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the ROP’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Plan's net pension liability	\$ 1,266,078	\$ 875,729	\$ 553,115

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The ROP has elected to use the Social Security as its alternative plan.

NOTE 7 – JOINT VENTURES

The Tri-Valley Regional Occupational Program (ROP) participates in two joint ventures under joint powers agreements (JPAs). The relationship between the ROP and the JPAs is such that the JPAs are not component units of the ROP for financial purposes. The East Bay Schools Insurance Group (EBSIG) arranges for and provides property and liability insurance for its members. The Alameda County Schools Insurance Group (ACSIG) arranges for and provides worker’s compensation insurance for its members.

The governing board controls the operations of its JPAs independent of any influence by the member JPAs beyond their representation on the governing board. Each member JPA pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the JPAs.

Condensed audited financial information for EBSIG and ACSIG are available from the respective entities.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 8 – COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards and Grants

The ROP has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

B. Litigation

The ROP may be involved in certain legal matters that arose out of the normal course of business. The ROP has not accrued a liability for any potential litigation against it because it does not meet the criteria to be considered a liability at June 30, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
Federal sources	\$ -	\$ 125,319	\$ 101,237	\$ (24,082)
Other state sources	235,000	4,643,569	4,406,582	(236,987)
Other local sources	4,292,725	4,510,005	4,578,716	68,711
Total Revenues	4,527,725	9,278,893	9,086,535	(192,358)
EXPENDITURES				
Certificated salaries	2,390,535	2,448,429	2,228,502	219,927
Classified salaries	530,315	653,908	521,193	132,715
Employee benefits	978,275	1,006,853	865,821	141,032
Books and supplies	224,935	323,269	184,333	138,936
Services and other operating expenditures	982,994	2,840,156	2,322,824	517,332
Other outgo				
Excluding transfers of indirect costs	-	2,759,066	2,769,769	(10,703)
Total Expenditures	5,107,054	10,031,681	8,892,442	1,139,239
Excess/(Deficiency) of Revenues Over Expenditures	(579,329)	(752,788)	194,093	946,881
Other Financing Sources/(Uses):				
Transfers out	-	-	(151,769)	(151,769)
NET CHANGE IN FUND BALANCE	(579,329)	(752,788)	42,324	795,112
Fund Balance - Beginning	2,773,903	2,773,903	2,773,903	-
Fund Balance - Ending	\$ 2,194,574	\$ 2,021,115	\$ 2,816,227	\$ 795,112

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2024

	Reporting Fiscal Year (Measurement Date)				
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)
CalSTRS					
District's proportion of the net pension liability	0.0037%	0.0037%	0.0036%	0.0034%	0.0034%
District's proportionate share of the net pension liability	\$ 2,809,803	\$ 2,556,390	\$ 1,633,497	\$ 3,331,573	\$ 3,069,799
State's proportionate share of the net pension liability associated with the District	1,346,280	1,280,247	821,929	1,717,413	1,674,793
Total	\$ 4,156,083	\$ 3,836,637	\$ 2,455,426	\$ 5,048,986	\$ 4,744,592
District's covered - employee payroll	\$ 2,206,450	\$ 2,352,400	\$ 1,920,297	\$ 1,842,322	\$ 1,819,281
District's proportionate share of the net pension liability as percentage of covered-employee payroll	127%	109%	85%	181%	169%
Plan fiduciary net position as a percentage of the total pension liability	81%	81%	87%	72%	73%
	Reporting Fiscal Year (Measurement Date)				
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)
CalPERS					
District's proportion of the net pension liability	0.0024%	0.0032%	0.0030%	0.0032%	0.0032%
District's proportionate share of the net pension liability	\$ 875,729	\$ 1,105,375	\$ 614,662	\$ 969,618	\$ 941,287
District's covered - employee payroll	\$ 504,529	\$ 415,770	\$ 476,188	\$ 486,360	\$ 468,171
District's proportionate share of the net pension liability as percentage of covered-employee payroll	174%	266%	129%	199%	201%
Plan fiduciary net position as a percentage of the total pension liability	70%	70%	81%	70%	70%

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2024

	Reporting Fiscal Year (Measurement Date)				
	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
CalSTRS					
District's proportion of the net pension liability	0.003%	0.003%	0.005%	0.004%	0.005%
District's proportionate share of the net pension liability	\$ 3,161,848	\$ 2,793,312	\$ 4,044,050	\$ 2,692,961	\$ 2,921,850
State's proportionate share of the net pension liability associated with the District	732,057	652,346	2,302,544	1,424,276	1,764,357
Total	\$ 3,893,905	\$ 3,445,658	\$ 6,346,594	\$ 4,117,237	\$ 4,686,207
District's covered - employee payroll	\$ 1,863,396	\$ 1,608,188	\$ 3,405,704	\$ 2,126,485	\$ 2,190,582
District's proportionate share of the net pension liability as percentage of covered-employee payroll	170%	174%	119%	127%	133%
Plan fiduciary net position as a percentage of the total pension liability	71%	69%	70%	74%	77%

	Reporting Fiscal Year (Measurement Date)				
	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
CalPERS					
District's proportion of the net pension liability	0.004%	0.004%	0.004%	0.002%	0.002%
District's proportionate share of the net pension liability	\$ 950,201	\$ 988,244	\$ 750,502	\$ 288,611	\$ 244,145
District's covered - employee payroll	\$ 513,869	\$ 543,340	\$ 539,867	\$ 462,070	\$ 216,955
District's proportionate share of the net pension liability as percentage of covered-employee payroll	185%	182%	139%	62%	113%
Plan fiduciary net position as a percentage of the total pension liability	71%	72%	74%	79%	83%

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF CONTRIBUTIONS - PENSIONS
FOR THE YEAR ENDED JUNE 30, 2024**

CalSTRS	Reporting Fiscal Year				
	2024	2023	2022	2021	2020
Statutorily required contribution	\$ 392,547	\$ 421,432	\$ 398,026	\$ 310,128	\$ 334,013
District's contributions in relation to the statutorily required contribution	392,547	421,432	398,026	310,128	334,013
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 2,055,220	\$ 2,206,450	\$ 2,352,400	\$ 1,920,297	\$ 1,842,322
District's contributions as a percentage of covered-employee payroll	19.10%	19.10%	16.92%	16.15%	18.13%

CalPERS	Reporting Fiscal Year				
	2024	2023	2022	2021	2020
Statutorily required contribution	\$ 126,115	\$ 127,999	\$ 95,253	\$ 98,571	\$ 95,915
District's contributions in relation to the statutorily required contribution	126,115	127,999	95,253	98,571	95,915
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 472,695	\$ 504,529	\$ 415,770	\$ 476,188	\$ 486,360
District's contributions as a percentage of covered-employee payroll	26.68%	25.37%	22.91%	20.70%	19.72%

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF CONTRIBUTIONS - PENSIONS
FOR THE YEAR ENDED JUNE 30, 2024**

CalSTRS	Reporting Fiscal Year				
	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 296,179	\$ 268,888	\$ 202,310	\$ 365,432	\$ 188,832
District's contributions in relation to the statutorily required contribution	296,179	268,888	202,310	365,432	188,832
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 1,819,281	\$ 1,863,396	\$ 1,608,188	\$ 3,405,704	\$ 2,126,485
District's contributions as a percentage of covered-employee payroll	16.28%	14.43%	12.58%	10.73%	8.88%

CalPERS	Reporting Fiscal Year				
	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 84,561	\$ 79,809	\$ 75,459	\$ 63,958	\$ 54,390
District's contributions in relation to the statutorily required contribution	84,561	79,809	75,459	63,958	54,390
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 468,171	\$ 513,869	\$ 543,340	\$ 539,867	\$ 462,070
District's contributions as a percentage of covered-employee payroll	18.06%	15.53%	13.89%	11.85%	11.77%

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF THE ROP'S PROPORTIONATE SHARE OF THE NET OPEB
LIABILITY/(ASSET) - MPP PROGRAM
FOR THE YEAR ENDED JUNE 30, 2024**

	Measurement Date						
	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
District's proportion of the net OPEB liability	0.0055%	0.0055%	0.0054%	0.0053%	0.0053%	0.0054%	0.0048%
District's Proportionate Share of the Net OPEB Liability/(Asset)	\$ 16,558	\$ 18,188	\$ 21,517	\$ 22,531	\$ 19,563	\$ 20,708	\$ 20,225
District's Covered-Employee Payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*
Plan's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan's Proportionate Share of the Fiduciary Net Position							
as a Percentage of the Plan's Total OPEB Liability	-0.96%	-0.94%	-0.71%	-0.71%	-0.81%	-0.40%	0.01%

*As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note: In the future, as data becomes available, ten years of information will be presented.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

The ROP employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California Education Code. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoptions with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the ROP's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the ROP.

Change in benefit terms – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Change of Assumptions – There were no changes in assumptions since the previous valuation for CalSTRS and CalPERS.

Schedule of Contributions - Pensions

This schedule presents information on the ROP's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

Schedule of the ROP's Proportionate Share of the Net OPEB Liability – MPP Program

This schedule presents information on the ROP's proportionate share of the net OPEB liability – MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

Change in benefit terms – There were no changes in benefit terms since the previous valuation.

Change of assumptions – The plan rate of investment return assumption was changed from 3.54 percent to 3.65 percent since the previous valuation.

SUPPLEMENTARY INFORMATION

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
HISTORY AND ORGANIZATION
JUNE 30, 2024

The Tri-Valley Regional Occupational Program (ROP) was formed by a joint powers agreement among four Alameda County school districts in 1992. The ROP is located in Alameda County. The ROP was formed to provide entry level occupational training to youths and adults residing in the ROPs that formed the joint powers entity.

The ROP is composed of one representative from the Governing Board of each of the three member districts: Dublin Unified School District, Livermore Valley Joint Unified School District, and Pleasanton Unified School District. The ROP is an entity that is separate and apart from the member districts, and is governed by the Fifth Amended Joint Powers Agreement.

GOVERNING BOARD		
Name	Office	Term Expires
Kristin Speck <i>Dublin Unified School District</i>	Board Chairperson	2026
Steven Maher, <i>Pleasanton Unified School District</i>	Board Vice Chairperson	2024
Emily Prusso, <i>Livermore Valley Joint Unified School District</i>	Board Trustee	2026

ROP ADMINISTRATION
Julie Duncan, <i>Superintendent</i>
Suzanne Smith, <i>Director of College and Career Readiness</i>
Athena Duran, <i>Coordinator of Program Services</i>
Doug D'Amour, <i>Chief Business Official</i>

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

	2025 (Budget)	2024	2023	2022
General Fund				
Revenues and Other Financing Sources	\$ 4,779,181	9,086,535	8,430,531	8,108,465
Expenditures and Other Financing Uses	5,249,012	9,044,211	9,250,338	6,435,996
Net Change in Fund Balance	(469,831)	42,324	(819,807)	1,672,469
Ending Fund Balance	\$ 2,346,396	\$ 2,816,227	\$ 2,773,903	\$ 3,593,710
Available Reserves*	\$ 2,071,821	\$ 2,521,655	\$ 2,530,626	\$ 2,497,322
Available Reserves as a Percentage of Outgo	39.5%	27.9%	27.4%	38.8%
Long-term Debt	\$ 3,741,821	\$ 3,741,821	\$ 3,716,519	\$ 2,291,281

* Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

The General Fund balance has increased by \$625,714 over the past two years. The fiscal year 2024-25 adopted budget projects a decrease of \$469,831. For a JPA of this size, the State recommends available reserves of at least 5% of total general fund expenditures, transfers out, and other uses (total outgo).

The ROP has incurred an operating deficit in one of the past three years and anticipates incurring an operating deficit during the 2024-25 fiscal year. Long-term debt has increased by \$1,450,540 over the past three years.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

There were no reconciling items between the annual financial and budget report and the audited financial statements.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
COMBINING BALANCE SHEET
JUNE 30, 2024

	Student Activity Special Revenue Fund	Adult Education Fund	Total Non-Major Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 62,468	\$ 237,258	\$ 299,726
Accounts receivable	-	3,190	3,190
Total Assets	62,468	240,448	302,916
LIABILITIES			
Accounts Payable	-	1,431	1,431
Total Liabilities	-	1,431	1,431
FUND BALANCES			
Restricted			
Educational programs	-	239,017	239,017
All others	61,464	-	61,464
Unassigned	1,004	-	1,004
Total Fund Balances	62,468	239,017	301,485
Total Liabilities and Fund Balances	\$ 62,468	\$ 240,448	\$ 302,916

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	Student Activity Special Revenue Fund	Adult Education Fund	Total Non-Major Governmental Funds
REVENUES			
Other state sources	\$ -	\$ 89,838	\$ 89,838
Other local sources	290,962	46,824	337,786
Total Revenues	290,962	136,662	427,624
EXPENDITURES			
Current			
Instruction	-	78,162	78,162
Ancillary services	289,958	-	289,958
Total Expenditures	289,958	78,162	368,120
Excess (Deficiency) of Revenues			
Over Expenditures	1,004	58,500	59,504
NET CHANGE IN FUND BALANCE	1,004	210,269	211,273
Fund Balance - Beginning	61,464	28,748	90,212
Fund Balance - Ending	\$ 62,468	\$ 239,017	\$ 301,485

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 1 – PURPOSE OF SCHEDULES

History and Organization

This schedule provides information about the ROP's boundaries, members of the governing board, and members of the administration.

Schedule of Financial Trends and Analysis

This schedule discloses the ROP's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the ROP's ability to continue as a going concern for a reasonable period of time.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Combining Statements – Non-Major Governmental Funds

These statements provide information on the ROP's non-major funds.

OTHER INDEPENDENT AUDITORS' REPORTS



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Governing Board
Tri-Valley Regional Occupational Program
Livermore, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Tri-Valley Regional Occupational Program (the "ROP"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the ROP's basic financial statements, and have issued our report thereon dated November 21, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the ROP's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the ROP's internal control. Accordingly, we do not express an opinion on the effectiveness of ROP's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the ROP's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the ROP's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ROP's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



San Diego, California
November 21, 2024

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SUMMARY OF AUDITORS' RESULT
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

The ROP expended less than \$750,000 in federal awards in 2023-24; therefore a Single Audit under the Uniform Guidance was not performed.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. Pursuant to Assembly Bill (AB) 3627, all audit findings must be identified as one or more of the following categories:

FIVE DIGIT CODE	AB3627 FINDING TYPES
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings for the year ended June 30, 2024.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

There were no findings or recommendations for the year ended June 30, 2023.

7. B. Approval of the 2024 – 2025 First Interim Report - Action

Quick Summary / Abstract

Based on the current budget and the multi-year projection, it is recommended that the Board of Tri-Valley Regional Occupational Program approve the 2024 – 2025 First Interim Report with a Positive Certification.

Financial Impact

Tri-Valley ROP's 2024-25 projected revenue is \$9,142,935 and projected expenses are \$9,964,134 resulting in a net decrease in fund balance of \$821,199.

Rationale

The First Interim Report for 2024-25 is submitted to the Board for approval. The information provided in the First Interim Financial Report accounts for the changes made to the budget between the July 1 Adopted Budget and the closure of the accounting period of October 31, 2024, using the most current information available. The report projects the TVROP will end the year with a fund balance of \$1,995,025. Of this, \$20,000 is designated for the revolving fund, \$516,029 is assigned for additional board reserves of 7.5%, and \$498,207 is the required 5% reserve for economic uncertainty. The remaining \$960,789 is currently undesignated.

Supporting Documents



First Interim Full Report 2024-2025

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

Signed: _____
JPA Administrator or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 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: Doug D'Amour

Telephone: 925-606-3255

Title: Chief Business Official

E-mail: ddamour@lvjUSD.org

Criteria and Standards Review Summary

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	23,632.46	109,570.00	109,570.00	New
3) Other State Revenue		8300-8599	277,338.00	277,338.00	3,753,391.11	4,423,024.00	4,145,686.00	1,494.8%
4) Other Local Revenue		8600-8799	4,501,843.00	4,501,843.00	94,945.42	4,610,341.00	108,498.00	2.4%
5) TOTAL, REVENUES			4,779,181.00	4,779,181.00	3,871,968.99	9,142,935.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,236,091.00	2,236,091.00	716,405.05	2,457,942.00	(221,851.00)	-9.9%
2) Classified Salaries		2000-2999	636,680.00	636,680.00	165,441.99	604,499.00	32,181.00	5.1%
3) Employee Benefits		3000-3999	975,700.00	975,700.00	216,924.36	1,005,900.00	(30,200.00)	-3.1%
4) Books and Supplies		4000-4999	211,086.00	210,886.00	60,727.44	332,240.00	(121,354.00)	-57.5%
5) Services and Other Operating Expenditures		5000-5999	1,189,455.00	1,189,655.00	400,517.24	2,479,800.00	(1,290,145.00)	-108.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	269,162.50	3,083,753.00	(3,083,753.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,249,012.00	5,249,012.00	1,829,178.58	9,964,134.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(469,831.00)	(469,831.00)	2,042,790.41	(821,199.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(469,831.00)	(469,831.00)	2,042,790.41	(821,199.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,353,609.00	2,353,609.00		2,816,224.00	462,615.00	19.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,353,609.00	2,353,609.00		2,816,224.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,353,609.00	2,353,609.00		2,816,224.00		
2) Ending Balance, June 30 (E + F1e)			1,883,778.00	1,883,778.00		1,995,025.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	393,676.00	393,676.00		516,029.00		
Board Reserve 7.5% (excluding obj 7211)	0000	9780		393,676.00				
Board Reserve 7.5% (excluding obj 7211)	0000	9780	393,676.00					
Board Reserve 7.5% (excluding obj 7211)	0000	9780				516,029.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	262,451.00	262,451.00		498,207.00		
Unassigned/Unappropriated Amount		9790	1,207,651.00	1,207,651.00		960,789.00		
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	23,632.46	109,570.00	109,570.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	23,632.46	109,570.00	109,570.00	New
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	2,747,283.67	3,083,753.00	3,083,753.00	New
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	277,338.00	277,338.00	1,006,107.44	1,339,271.00	1,061,933.00	382.9%
TOTAL, OTHER STATE REVENUE			277,338.00	277,338.00	3,753,391.11	4,423,024.00	4,145,686.00	1,494.8%
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	50,000.00	50,000.00	36,447.71	100,000.00	50,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	54,296.76	54,297.00	54,297.00	New
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	184,775.00	184,775.00	0.00	184,775.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	4,200.95	4,201.00	4,201.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,267,068.00	4,267,068.00	0.00	4,267,068.00	0.00	0.0%
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)
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			4,501,843.00	4,501,843.00	94,945.42	4,610,341.00	108,498.00	2.4%
TOTAL, REVENUES			4,779,181.00	4,779,181.00	3,871,968.99	9,142,935.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,671,087.00	1,671,087.00	518,410.21	1,883,157.00	(212,070.00)	-12.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	565,004.00	565,004.00	197,994.84	574,785.00	(9,781.00)	-1.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,236,091.00	2,236,091.00	716,405.05	2,457,942.00	(221,851.00)	-9.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	353,752.00	353,752.00	85,030.59	330,094.00	23,658.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	105,507.00	105,507.00	35,168.04	105,507.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	177,421.00	177,421.00	45,243.36	168,148.00	9,273.00	5.2%
Other Classified Salaries		2900	0.00	0.00	0.00	750.00	(750.00)	New
TOTAL, CLASSIFIED SALARIES			636,680.00	636,680.00	165,441.99	604,499.00	32,181.00	5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	658,200.00	658,200.00	123,946.08	670,850.00	(12,650.00)	-1.9%
PERS		3201-3202	161,834.00	161,834.00	46,392.10	167,701.00	(5,867.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	79,449.00	79,449.00	23,817.53	86,387.00	(6,938.00)	-8.7%
Health and Welfare Benefits		3401-3402	1,875.00	1,875.00	624.88	3,435.00	(1,560.00)	-83.2%
Unemployment Insurance		3501-3502	3,421.00	3,421.00	434.80	1,813.00	1,608.00	47.0%
Workers' Compensation		3601-3602	70,921.00	70,921.00	21,708.97	75,714.00	(4,793.00)	-6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			975,700.00	975,700.00	216,924.36	1,005,900.00	(30,200.00)	-3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	75,000.00	75,000.00	15,354.76	70,500.00	4,500.00	6.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	50.00	(50.00)	New
Materials and Supplies		4300	130,673.00	130,473.00	28,667.23	242,072.00	(111,599.00)	-85.5%
Noncapitalized Equipment		4400	5,413.00	5,413.00	16,705.45	19,618.00	(14,205.00)	-262.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			211,086.00	210,886.00	60,727.44	332,240.00	(121,354.00)	-57.5%
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	43,210.00	43,210.00	7,822.33	46,365.00	(3,155.00)	-7.3%

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)
Dues and Memberships		5300	13,500.00	13,500.00	9,910.32	13,500.00	0.00	0.0%
Insurance		5400-5450	47,000.00	47,000.00	41,970.00	47,000.00	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	12,500.00	12,500.00	2,255.08	12,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	1,062,945.00	1,062,945.00	337,366.39	2,349,935.00	(1,286,990.00)	-121.1%
Communications		5900	10,300.00	10,500.00	1,193.12	10,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,189,455.00	1,189,655.00	400,517.24	2,479,800.00	(1,290,145.00)	-108.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	269,162.50	3,083,753.00	(3,083,753.00)	New
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	269,162.50	3,083,753.00	(3,083,753.00)	New
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%

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)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,249,012.00	5,249,012.00	1,829,178.58	9,964,134.00		
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	2024-25 Projected Totals
Total, Restricted Balance		0.00

**2024-25 1st Interim
Budget Change Detail**

REVENUE	CHANGE	DETAIL
Federal		
WIOA	\$ 109,570	New WIOA grant
State		
CTE Incentive Grant	3,083,753	Unearned Revenue from Prior Year
Middle College Early College Grant (MCEC)	98,164	New Middle College Grant
Strong Workforce Grant (SWG)	963,769	SWG #6 & Unearned Revenue from Prior Year
Total State Revenue Changes	4,145,686	
Local		
GASB 31 Adjustment	\$ 54,297	GASB 31 Fair Market Value Adjustment
Interest	50,000	Add Interest
Donations	4,201	Add Donations
Total Local Revenue Changes	108,498	
TOTAL REVENUE CHANGES	\$ 4,363,754	

EXPENDITURES	CHANGE	DETAIL
Salaries & Benefits		
Salaries	\$ 189,670	SWG, MCEC
Benefits	30,200	
Total Salaries & Benefits	219,870	
Books and Supplies	121,154	SWG, MCEC
Services and Other Operating Expenses	1,290,345	SWG, MCEC, WIOA
Other Outgo	3,083,753	CTE Incentive Grant
TOTAL EXPENDITURE CHANGES	4,715,122	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,464.00	61,464.00		61,468.00	4.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,464.00	61,464.00		61,468.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,464.00	61,464.00		61,468.00		
2) Ending Balance, June 30 (E + F1e)			61,464.00	61,464.00		61,468.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	61,464.00	61,464.00		61,468.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	61,468.00
Total, Restricted Balance		61,468.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,195.00	33,195.00	48,646.00	75,401.00	42,206.00	127.1%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	19,333.57	49,334.00	4,334.00	9.6%
5) TOTAL, REVENUES			78,195.00	78,195.00	67,979.57	124,735.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	81,760.00	81,760.00	551.46	36,038.00	45,722.00	55.9%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,773.00	17,773.00	127.34	8,110.00	9,663.00	54.4%
4) Books and Supplies		4000-4999	33,883.00	33,883.00	0.00	28,503.00	5,380.00	15.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	19,854.90	291,099.00	(291,099.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			133,416.00	133,416.00	20,533.70	363,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,221.00)	(55,221.00)	47,445.87	(239,015.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,221.00)	(55,221.00)	47,445.87	(239,015.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,221.00	55,221.00		239,015.00	183,794.00	332.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,221.00	55,221.00		239,015.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,221.00	55,221.00		239,015.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	33,195.00	33,195.00	6,440.00	33,195.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	42,206.00	42,206.00	42,206.00	New
TOTAL, OTHER STATE REVENUE			33,195.00	33,195.00	48,646.00	75,401.00	42,206.00	127.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,910.40	1,911.00	1,911.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,423.17	2,423.00	2,423.00	New
Fees and Contracts								
Adult Education Fees		8671	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%
Other Local Revenue								
All Other Local Revenue		8699	45,000.00	45,000.00	15,000.00	45,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	45,000.00	19,333.57	49,334.00	4,334.00	9.6%
TOTAL, REVENUES			78,195.00	78,195.00	67,979.57	124,735.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	81,760.00	81,760.00	551.46	36,038.00	45,722.00	55.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			81,760.00	81,760.00	551.46	36,038.00	45,722.00	55.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,556.00	14,556.00	105.33	6,884.00	7,672.00	52.7%
PERS		3201-3202	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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,094.00	1,094.00	8.00	523.00	571.00	52.2%
Unemployment Insurance		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3501-3502	101.00	101.00	.28	18.00	83.00	82.2%
OPEB, Allocated		3601-3602	2,022.00	2,022.00	13.73	685.00	1,337.00	66.1%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,773.00	17,773.00	127.34	8,110.00	9,663.00	54.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	33,883.00	33,883.00	0.00	28,503.00	5,380.00	15.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,883.00	33,883.00	0.00	28,503.00	5,380.00	15.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	19,854.90	291,099.00	(291,099.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	19,854.90	291,099.00	(291,099.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			133,416.00	133,416.00	20,533.70	363,750.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			5,370,599.35	5,817,419.34	5,819,058.60	5,153,729.67	4,585,503.49	3,932,155.49	3,278,807.49	2,880,220.03
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			53,797.00		(30,164.54)			85,937.54	
Other State Revenue	8300-8599		96,969.00		0.00	3,656,422.11				
Other Local Revenue	8600-8799				0.00	94,945.42		0.00	1,505,131.00	
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			96,969.00	53,797.00	0.00	3,721,202.99	0.00	0.00	1,591,068.54	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		47,098.71	231,737.92	219,953.75	217,614.67	217,000.00	217,000.00	217,000.00	217,000.00
Classified Salaries	2000-2999		18,060.87	47,625.47	49,581.12	50,174.53	54,882.00	54,882.00	54,882.00	54,882.00
Employee Benefits	3000-3999		17,035.84	69,009.70	64,958.80	65,920.02	98,466.00	98,466.00	98,466.00	98,466.00
Books and Supplies	4000-4999		585.69	17,819.70	27,866.26	14,455.79	33,000.00	33,000.00	33,000.00	33,000.00
Services	5000-5999		46,978.24	52,927.81	84,037.63	216,573.56	250,000.00	250,000.00	250,000.00	250,000.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499				269,162.50				1,407,295.00	
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			129,759.35	419,120.60	715,560.06	564,738.57	653,348.00	653,348.00	2,060,643.00	653,348.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(732,802.28)	264,298.88	502,801.16		(58,662.75)				
Accounts Receivable	9200-9299	(814,604.79)	405,832.16	15,644.48	51,447.71	(21,283.17)			120,987.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,547,407.07)	670,131.04	518,445.64	51,447.71	(79,945.92)	0.00	0.00	120,987.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	445,361.42	190,520.70	151,482.78	1,216.58	(11,677.43)			50,000.00	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	3,656,422.11				3,656,422.11				
Deferred Inflows of Resources	9690									
SUBTOTAL		4,101,783.53	190,520.70	151,482.78	1,216.58	3,644,744.68	0.00	0.00	50,000.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(5,649,190.60)	479,610.34	366,962.86	50,231.13	(3,724,690.60)	0.00	0.00	70,987.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			446,819.99	1,639.26	(665,328.93)	(568,226.18)	(653,348.00)	(653,348.00)	(398,587.46)	(653,348.00)
F. ENDING CASH (A + E)			5,817,419.34	5,819,058.60	5,153,729.67	4,585,503.49	3,932,155.49	3,278,807.49	2,880,220.03	2,226,872.03
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):	October								
A. BEGINNING CASH		2,226,872.03	3,078,655.03	2,496,294.03	1,842,946.03				
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							109,570.00	109,570.00
Other State Revenue	8300-8599				669,632.89			4,423,024.00	4,423,024.00
Other Local Revenue	8600-8799	1,505,131.00			1,505,133.58			4,610,341.00	4,610,341.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,505,131.00	0.00	0.00	2,174,766.47	0.00	0.00	9,142,935.00	9,142,935.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	217,000.00	217,000.00	217,000.00	217,000.00	5,536.95		2,457,942.00	2,457,942.00
Classified Salaries	2000-2999	54,882.00	54,882.00	54,882.00	54,883.01	0.00		604,499.00	604,499.00
Employee Benefits	3000-3999	98,466.00	98,466.00	98,466.00	98,467.83	1,245.81		1,005,900.00	1,005,900.00
Books and Supplies	4000-4999	33,000.00	33,000.00	33,000.00	33,000.00	7,512.56		332,240.00	332,240.00
Services	5000-5999	250,000.00	250,000.00	250,000.00	250,000.00	79,282.76		2,479,800.00	2,479,800.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499				1,407,295.50			3,083,753.00	3,083,753.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		653,348.00	653,348.00	653,348.00	2,060,646.34	93,578.08	0.00	9,964,134.00	9,964,134.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							708,437.29	
Accounts Receivable	9200-9299		120,987.00		120,989.61			814,604.79	
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	120,987.00	0.00	120,989.61	0.00	0.00	1,523,042.08	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599		50,000.00		13,818.79			445,361.42	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							3,656,422.11	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	50,000.00	0.00	13,818.79	0.00	0.00	4,101,783.53	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	70,987.00	0.00	107,170.82	0.00	0.00	(2,578,741.45)	
E. NET INCREASE/DECREASE (B - C + D)		851,783.00	(582,361.00)	(653,348.00)	221,290.95	(93,578.08)	0.00	(3,399,940.45)	(821,199.00)
F. ENDING CASH (A + E)		3,078,655.03	2,496,294.03	1,842,946.03	2,064,236.98				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,970,658.90	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(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	109,570.00	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,423,024.00	(92.96%)	311,224.00	(.20%)	310,612.00
4. Other Local Revenues	8600-8799	4,610,341.00	1.93%	4,699,373.00	3.82%	4,878,750.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		9,142,935.00	(45.20%)	5,010,597.00	3.57%	5,189,362.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,457,942.00		2,482,766.00
b. Step & Column Adjustment				29,914.00		30,334.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,090.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,457,942.00	1.01%	2,482,766.00	1.22%	2,513,100.00
2. Classified Salaries						
a. Base Salaries				604,499.00		611,936.00
b. Step & Column Adjustment				7,437.00		8,830.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	604,499.00	1.23%	611,936.00	1.44%	620,766.00
3. Employee Benefits	3000-3999	1,005,900.00	6.45%	1,070,822.00	1.21%	1,083,779.00
4. Books and Supplies	4000-4999	332,240.00	(20.45%)	264,288.00	2.81%	271,714.00
5. Services and Other Operating Expenditures	5000-5999	2,479,800.00	(50.57%)	1,225,808.00	2.81%	1,260,253.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,083,753.00	(100.00%)		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		9,964,134.00	(43.24%)	5,655,620.00	1.66%	5,749,612.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(821,199.00)		(645,023.00)		(560,250.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,816,224.00		1,995,025.00		1,350,002.00
2. Ending Fund Balance (Sum lines C and D1)		1,995,025.00		1,350,002.00		789,752.00
3. Components of Ending Fund Balance (Form 01I)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	516,029.00				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	498,207.00		282,781.00		287,481.00
2. Unassigned/Unappropriated	9790	960,789.00		1,047,221.00		482,271.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,995,025.00		1,350,002.00		789,752.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	498,207.00		282,781.00		287,481.00
c. Unassigned/Unappropriated	9790	960,789.00		1,047,221.00		482,271.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,458,996.00		1,330,002.00		769,752.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		14.64%		23.52%		13.39%
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)		9,964,134.00		5,655,620.00		5,749,612.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		9,964,134.00		5,655,620.00		5,749,612.00
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)		498,206.70		282,781.00		287,480.60
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
8. Reserve Standard (Greater of Line F6 or F7)		498,206.70		282,781.00		287,480.60
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction of Strong Workforce Grant Carryover						

**2024-25 1st Interim
Multi-Year Projection (MYP) Change Detail**

Major Object	Category	Description	2025-26	2026-27
Revenue				
8000	Federal Revenue	WIOA	\$ (109,570)	\$ -
8000	State Revenue	Strong Workforce Grants	\$ (1,006,107)	\$ -
		Middle College Early College Grant	\$ (21,940)	\$ (612)
		CTE Incentive Grant	\$ (3,083,753)	\$ -
8000	Local Revenue	GASB 31 Adjustment	\$ (54,297)	\$ -
		Member Contribution Increase (4%)	\$ 170,683	\$ 177,510
		MOU Billback Increase	\$ 1,848	\$ 1,866
		Interest Decrease	\$ (25,000)	\$ -
		Donation Decrease	\$ (4,201)	\$ -
Total Revenue Changes			\$ (4,132,337)	\$ 178,764
Expenditure				
1000	Certificated Salaries	Step and Column Adjustment	\$ 29,914	\$ 30,334
1000		Reduce SWG	\$ (5,090)	\$ -
2000	Classified Salaries	Step and Column Adjustment	\$ 7,437	\$ 8,830
3000	Employee Benefits	PERS rate increase, STRS/PERS employee changes	\$ 64,922	\$ 12,958
4000	Materials & Supplies	CPI Increase	\$ 7,348	\$ 7,426
4000		Remove carryover - SWG	\$ (75,300)	\$ -
5000	Services & Other Operating	CPI Increase	\$ 33,504	\$ 34,445
5000		Remove carryover - SWG, WIOA, MCEC	\$ (1,287,496)	\$ -
7000	Other Outgo	CTE Incentive Grant	\$ (3,083,753)	\$ -
Total Expenditure Changes			\$ (4,308,514)	\$ 93,993

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs.

2. **CRITERION: Enrollment**
This criterion is not checked for JPAs.

3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs.

4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	3,523,344.38	6,435,996.92	54.7%
Second Prior Year (2022-23)	3,769,715.75	9,250,339.86	40.8%
First Prior Year (2023-24)	3,615,511.35	8,892,436.66	40.7%
	Historical Average Ratio:		45.4%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5%	5%	5%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	40.4% to 50.4%	40.4% to 50.4%	40.4% to 50.4%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	4,068,341.00	9,964,134.00	40.8%	Met
1st Subsequent Year (2025-26)	4,165,524.00	5,655,620.00	73.7%	Not Met
2nd Subsequent Year (2026-27)	4,217,645.00	5,749,612.00	73.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

Expenditures for Strong Workforce Grants, Middle College, and CTE in current year are not included in subsequent year projections.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim		Change Is Outside Explanation Range
	Budget	Projected Year Totals		
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	0.00	109,570.00	New	Yes
1st Subsequent Year (2025-26)		0.00	0.0%	Yes
2nd Subsequent Year (2026-27)		0.00	0.0%	Yes

Explanation
(required if Yes)

New WIOA grant for 2024-25.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	277,338.00	4,423,024.00	1,494.8%	Yes
1st Subsequent Year (2025-26)	235,000.00	311,224.00	32.4%	Yes
2nd Subsequent Year (2026-27)	235,000.00	310,612.00	32.2%	Yes

Explanation
(required if Yes)

Recorded carryover of Strong Workforce and CTE grants. Also recorded new grant for Strong Workforce round 6 and Middle College for 2024-25.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	4,501,843.00	4,610,341.00	2.4%	No
1st Subsequent Year (2025-26)	4,626,373.00	4,699,373.00	1.6%	No
2nd Subsequent Year (2026-27)	4,805,750.00	4,878,750.00	1.5%	No

Explanation
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	211,086.00	332,240.00	57.4%	Yes
1st Subsequent Year (2025-26)	217,123.00	264,288.00	21.7%	Yes
2nd Subsequent Year (2026-27)	223,354.00	271,714.00	21.7%	Yes

Explanation
(required if Yes)

Strong Workforce and Middle College carry over in 2024-25.

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

Current Year (2024-25)	1,189,455.00	2,479,800.00	108.5%	Yes
1st Subsequent Year (2025-26)	1,221,434.00	1,225,808.00	.4%	No
2nd Subsequent Year (2026-27)	1,252,513.00	1,260,253.00	.6%	No

Explanation
(required if Yes)

Strong Workforce and Middle College carry over, new WIOA and Middle College grants in 2024-25

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

DATA ENTRY: All data are extracted or calculated.

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

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

Current Year (2024-25)	4,779,181.00	9,142,935.00	91.3%	Not Met
1st Subsequent Year (2025-26)	4,861,373.00	5,010,597.00	3.1%	Met
2nd Subsequent Year (2026-27)	5,040,750.00	5,189,362.00	2.9%	Met

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

Current Year (2024-25)	1,400,541.00	2,812,040.00	100.8%	Not Met
1st Subsequent Year (2025-26)	1,438,557.00	1,490,096.00	3.6%	Met
2nd Subsequent Year (2026-27)	1,475,867.00	1,531,967.00	3.8%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

New WIOA grant for 2024-25.

Explanation:

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

Recorded carryover of Strong Workforce and CTE grants. Also recorded new grant for Strong Workforce round 6 and Middle College for 2024-25.

Explanation:

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

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

Explanation:

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

Strong Workforce and Middle College carry over in 2024-25.

Explanation:

Services and Other Exps

Strong Workforce and Middle College carryover, new WIOA and Middle College grants in 2024-25

(linked from 6A
if NOT met)

7.

CRITERION: Facilities Maintenance

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

Determining the JPA's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund. ²A JPA that is the Administrative Unit of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	14.6%	23.5%	13.4%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.9%	7.8%	4.5%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Fund Balance (Form 011, Section E)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(821,199.00)	9,964,134.00	8.2%	Not Met
1st Subsequent Year (2025-26)	(645,023.00)	5,655,620.00	11.4%	Not Met
2nd Subsequent Year (2026-27)	(560,250.00)	5,749,612.00	9.7%	Not 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)

TVROP is budgeting to spend down excess reserves that have built up over time. Each year unexpended excess funds have fallen into reserves.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	1,995,025.00	Met
1st Subsequent Year (2025-26)	1,350,002.00	Met
2nd Subsequent Year (2026-27)	789,752.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	2,064,236.98	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	JPA ADA	
5% or \$87,000 (greater of)	0	to 300
4% or \$87,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

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

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

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

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	9,964,134.00	5,655,620.00	5,749,612.00
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)	9,964,134.00	5,655,620.00	5,749,612.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	498,206.70	282,781.00	287,480.60
6. Reserve Standard - by Amount (\$87,000 for JPAs with less than 1,001 ADA, else 0)	87,000.00	87,000.00	87,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	498,206.70	282,781.00	287,480.60

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
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	498,207.00	282,781.00	287,481.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	960,789.00	1,047,221.00	482,271.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. JPA's Available Reserve Amount (Lines C1 thru C7)	1,458,996.00	1,330,002.00	769,752.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.64%	23.52%	13.39%
JPA's Reserve Standard (Section 10B, Line 7):	498,206.70	282,781.00	287,480.60
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

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 budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

JPA's Contributions and Transfers Standard:

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

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

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

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

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a.

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

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

Explanation:
(required if NOT met)

The software will not allow data entry . There are no projected Transfers In in the current year or either of the subsequent years.

- 1c.

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

Explanation:
(required if NOT met)

The software will not allow data entry . There are no projected Transfers Out in the current year or either of the subsequent years.

- 1d.

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

Project Information:
(required if YES)

Total Annual Payments:	36,566	39,731	0	0
Has total annual payment increased over prior year (2023-24)	Yes	No	No	

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.
- Compensated Absences are funded by the General Fund.

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

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

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
- 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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

1

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

No

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

n/a

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

n/a

2

OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A)

First Interim

0.00	0.00

- d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

3

OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

Budget Adoption
(Form 01CS, Item S7A)

First Interim

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

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

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2024-25)

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

- d. Number of retirees receiving OPEB benefits

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

4.

Comments:

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

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

1	a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a

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

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

4	Comments:	
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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

n/a

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	20.8	21.0	21.0	21.0

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

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 Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

6.	Amount included for any tentative salary schedule increases			
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Certificated (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.			
2.			
3.			
4.			

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

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

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

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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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.			
2.			
3.			

- 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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

n/a

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	8.0	7.1	7.1	7.1

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

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?

If Yes, complete questions 5 and 6.

n/a

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

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

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Current Year

1st Subsequent Year

2nd Subsequent Year

Health and Welfare (H&W) Benefits

(2024-25)

(2025-26)

(2026-27)

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

Current Year

1st Subsequent Year

2nd Subsequent Year

Step and Column Adjustments

(2024-25)

(2025-26)

(2026-27)

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

Current Year

1st Subsequent Year

2nd Subsequent Year

Other Benefits (mileage, bonuses, etc.)

(2024-25)

(2025-26)

(2026-27)

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?

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

n/a

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

n/a

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of Joint Powers Agency First Interim Criteria and Standards Review

First Interim
Actuals to Date 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Tri-Valley ROP JPA

Alameda County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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. **Passed**

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). **Passed**

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). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

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. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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

EXPORT VALIDATION CHECKS

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**

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

Passed

First Interim
Board Approved Operating Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Tri-Valley ROP JPA**Alameda County**

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

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

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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. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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. **Passed**

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). **Passed**

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). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

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. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EXCESS-ASSIGN-REU - (Warning) - 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). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Original Budget 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Tri-Valley ROP JPA

Alameda County

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

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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. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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. **Passed**

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). **Passed**

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). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

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. **Passed**

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. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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**

EXPORT VALIDATION CHECKS

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**

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

First Interim
Projected Totals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Tri-Valley ROP JPA**Alameda County**

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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. **Passed**

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INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

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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 Budget 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

7. C. Bay Region's Salary Schedule Comparison - Information

Quick Summary / Abstract

Staff will present a salary schedule comparison for each TVROP job classification that includes all Alameda County ROPs and TVROP JPA member districts.

7. D. Approval of Personnel Document of December 11, 2024 - Action

Quick Summary / Abstract

The Board must act on all issues regarding employees of the TVROP. The Personnel Document specifies each area and may include new hires, resignations, retirements and/or vacancies for Board approval.

Supporting Documents



Personnel Document_12-11-2024



Tri-Valley Regional Occupational Program
JOINT POWERS GOVERNING BOARD MEETING
Regular Board Meeting of December 11, 2024
PERSONNEL DOCUMENT


Name / FTE	Description /Location	Effective Date	Superintendent's Recommendation
2024-2025 CERTIFICATED – New Hire – Temporary			
Jason Morganstein .55	Sports Med./Athletic Trainer & Sports Med. II/ Intro. to Health Careers Dublin High School	11/1/2024	Approve
2024-2025 CERTIFICATED – Rehire – Temporary			
Allyson Ortnier .44	Sports Med./Sports Med. II Livermore High School	11/1/2024	Approve

8. CORRESPONDENCE

Quick Summary / Abstract

Letter from Alysse Castro, Superintendent, Alameda County Office of Education, approving the 2024-2025 Adopted Budget Review.

Supporting Documents

 Tri-Valley ROP - 2024-25 Adopted Budget Board Letter



Alameda County Office of Education

Alysse Castro, Superintendent

September 16, 2024

Julie Duncan, Superintendent
Members of the Board of Education
Tri-Valley ROP (TVROP) via email

RE: 2024-25 Adopted Budget Review

Dear Superintendent Duncan and Members of the Board,

Based on ACOE's review of the ROPs 2024-25 Adopted Budget and Multiyear Budget Projection, we have determined that the ROP complies with the approval criteria per Education Code Section 42127, and TV ROPs Adopted Budget has been approved.

We appreciate the continued hard work and commitment of the ROP staff, the Board, and the community. Please contact us with any questions or concerns.

In community,

Alysse Castro
Alameda County Superintendent of Schools

cc: Doug D'Amour, Chief Business Official, Tri-Valley ROP
Allan Garde, Associate Superintendent of Business Services, ACOE
Shirene Moreira, Chief of District Business & Advisory Services, ACOE
Joan Laursen, Director III, District Business & Advisory Services, ACOE
Jennifer Stevens, Director I, District Advisory Services, ACOE

9. SUPERINTENDENT'S REPORT

Quick Summary / Abstract

Julie Duncan, Superintendent, will report on recent meetings, activities, or legislation.

10. BOARD MEMBER REPORTS

Quick Summary / Abstract

Board members may wish to report on their recent activities.

11. ANNOUNCEMENTS

Quick Summary / Abstract

The next Regular Meeting (Organizational) of the Joint Powers Governing Board is scheduled for Wednesday, January 29, 2025, at 5:30 p.m.

12. ADJOURNMENT
