



**Metropolitan Education District**

**First Interim**

**Financial Report**

**2018-19**

**Presented to the**

**Governing Board**

**December 12, 2018**

**Governing Board Members**

**Teresa Castellanos, SJUSD – President**  
**Katherine Tseng, LGSUHSD – Vice President**  
**Linda Goytia, CUHSD – Clerk**  
**Daniel Bobay, MUSD**  
**Jim Canova, SCUSD**  
**J. Manuel Herrera, ESUHSD**

**Superintendent**

**Alyssa Lynch**

**Prepared by:**

**Luz T. Cázares, Interim Chief Business Officer**  
**Ariel Owen, Fiscal Services Manager**



**Metropolitan Education District**

**First Interim Financial Report 2018-19**

**Presented to the Governing Board  
December 12, 2018**

**Table of Contents**

- 1. Executive Summary & Budget At-A-Glance**
- 2. JPA Certification**
- 3. Fund 01 – General Fund**
  - **Financial Summary**
  - **Multi-Year Projections**
  - **Cash Flow Worksheet**
  - **Criteria and Standards Review**
- 4. Fund 11 – Adult Education Fund**
  - **Financial Summary**
  - **Multi-Year Projections**
- 5. Fund 14 – Deferred Maintenance Fund**
  - **Financial Summary**
- 6. Fund 17 – Special Reserve Fund (for Other Than Capital Outlay Projects)**
  - **Financial Summary**
- 7. Fund 21 – Building Fund (Asset Management)**
  - **Financial Summary**
- 8. Fund 35 – County School Facilities Fund**
  - **Financial Summary**
- 9. Fund 40 – Special Reserve Fund (for Capital Outlay Projects)**
  - **Financial Summary**
- 10. Supplemental Form**
  - **Technical Review Checks**



# **Executive Summary & Budget At-A-Glance**

**Metropolitan Education District  
Executive Summary  
2018-19 First Interim Financial Report**

Presented below is a summary of the 2018-19 First Interim Financial Report which encompasses all local budget revisions since the Adopted Budget. The First Interim Financial Report is a “snapshot” in time of the District’s revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a good time to adjust the budget based upon any known changes. The First Interim Report covers the period of time from July 1 through October 31 each fiscal year.

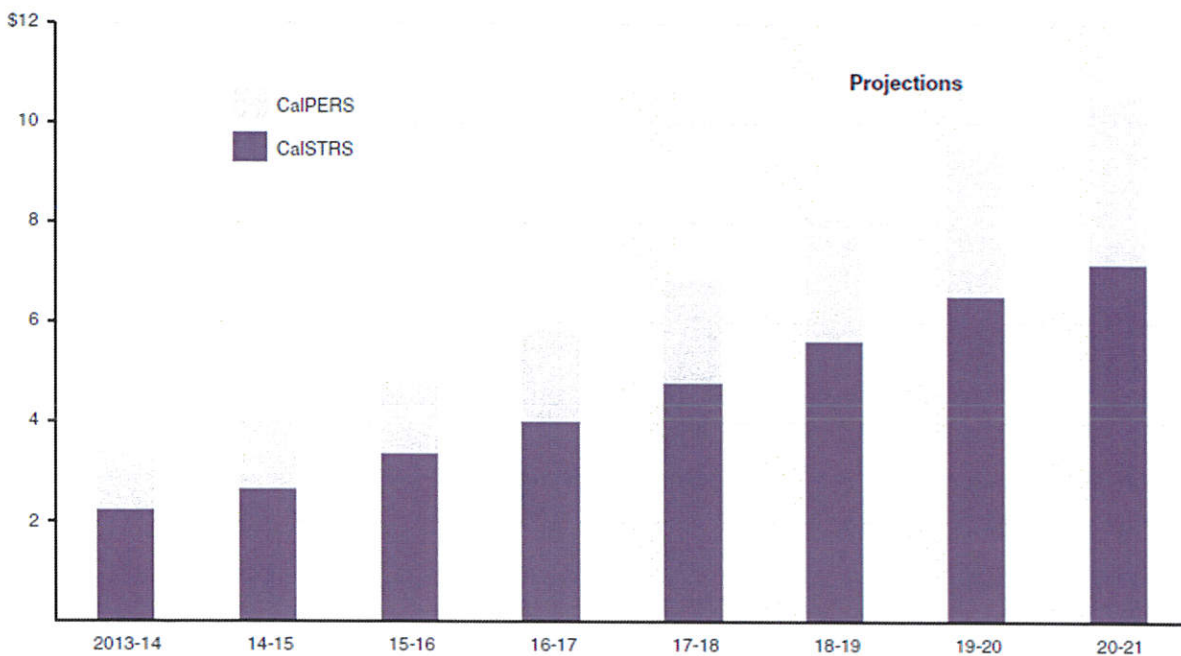
**State Budget:**

According to School Services of California, the Department of Finance (DOF) reported that October revenues fell short of budget projections by \$803 million (or 9.5%) and overall year-to-date revenues exceed budget projections by \$214 million. However, the DOF has explained that processing delays reduced October receipts by at least \$1.5 billion; accordingly, once the correction is made, actual collections for October will exceed projections by \$700 million and overall year-to-date revenues will exceed budget projections by \$1.7 billion.

The Legislative Analyst Office (LAO) notes that employer contributions to CalSTRS and CalPERS will be a major strain on school budgets. CalSTRS rates are expected to increase from 8.25% in 2013-14 to 19.1% by 2020-21. Employer contribution rates for CalPERS will increase from 11.4% in 2013-14 to 23.5% by 2020-21. In The 2019-20 Budget: Proposition 98 Outlook, the LAO projects total employer contributions to CalSTRS and CalPERS will reach over \$10 billion by 2020-21.

**Figure 8**

**School and Community College Pension Costs Projected to Continue Increasing**  
*Annual Employer Contributions (In Billions)*



CalPERS = California Public Employees' Retirement System and CalSTRS = California State Teachers' Retirement System.

The 2019-20 State Budget process officially starts on January 10, 2019 when the Governor will release his proposals for the coming budget year. This will be the new Governor’s first Budget.

**Multi-Year Projections:**

Within the multi-year projections, there are reserves earmarked for the PERS and STRS employer contribution increase, cashflow, and deferred maintenance. As is the case whenever spending from reserves is an issue, it is important to note that planned spending on one-time costs is acceptable as long as there are sufficient reserves.

This budget projects sufficient reserves to accommodate the needs outlined above within the General Fund. As the year progresses, changes will occur with reserve projections as well as the actual costs of these items. This budget report projects deficit spending in each of the current and subsequent two years due to the static revenue, increasing cost of living factors, and increases in employer contribution rates to the state retirement systems. For the current year, the General Fund is projected to be in the deficit by \$582,948, while the Adult Education Fund shows a deficit of \$148,990.

**Current Year Considerations:**

The California Career Pathways Trust (CCPT) Grant expired in June 2018. This grant provided \$6 million over a 3 year period (2015-16 to 2017-18). As of June 30, 2018, approximately 3.7 million of the CCPT grant has been spent. The consortium requested and was approved for an extension of the CCPT funding through June 30, 2019.

MetroED was awarded almost \$700K from the CTE Incentive Grant (CTEIG). Grant funds have been used to enhance and upgrade SVCTE programs.

**Fund Balance/Reserves:**

The General Fund budget projects that the fund balance may decrease by almost 10% due to deficit and grant carryover spending. The Reserve for Economic Uncertainty after assignments and commitments is 20% in the General Fund.

Fund Balance General Fund	Adopted Budget	First Interim Budget
Beginning Balance	5,917,829	5,917,829
Ending Balance (Projected)	5,405,852	5,334,881

The reserves in the Adult Education Fund are projected to decrease \$149K in the current year due to 2017-18 carryover fund expenditures.

Fund Balance Adult Education	Adopted Budget	First Interim Budget
Beginning Balance	1,216,577	1,216,577
Ending Balance (Projected)	1,217,219	1,067,587

**Revenues:**

General Fund revenues increased by 9% compared to the Adopted Budget mostly due to carryover adjustments to the CCPT grant.

Revenues (General Fund 01)	Adopted Budget	1st Interim	Change	%
Federal	22,592	0	(22,592)	-100.0%
State	1,538,403	2,634,223	1,095,820	71.2%
Local Revenue	12,028,592	12,179,516	150,924	1.3%
<b>Total</b>	<b>13,589,587</b>	<b>14,813,739</b>	<b>1,224,152</b>	<b>9.1%</b>

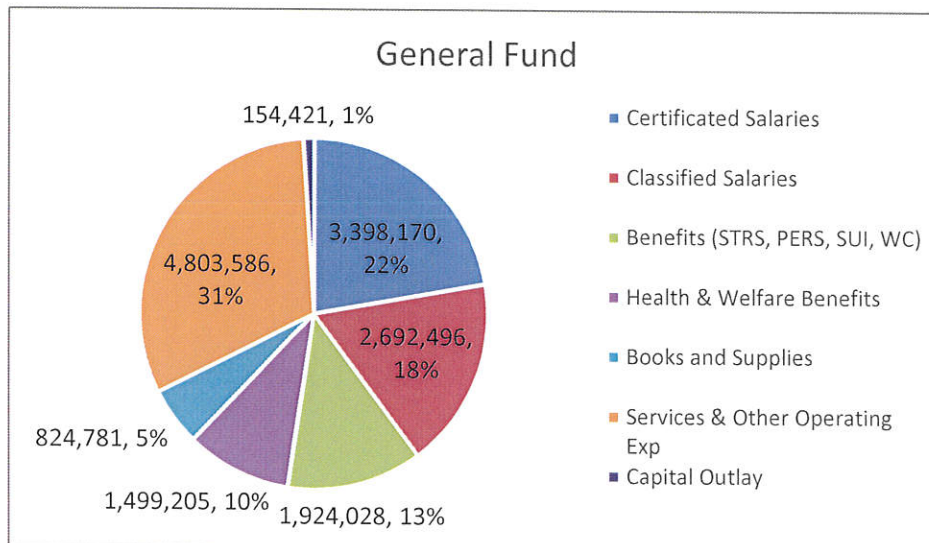
The Adult Education Fund revenues have been adjusted based on grant awards.

Revenues Adult Ed (Fund 11)	Adopted Budget	1st Interim	Change	%
Federal	232,437	262,875	30,438	13.1%
State	2,615,079	2,746,156	131,077	5.0%
Local Revenue	1,225,401	1,225,401	0	0.0%
<b>Total</b>	<b>4,072,917</b>	<b>4,234,432</b>	<b>161,515</b>	<b>4.0%</b>

**Expenditures:**

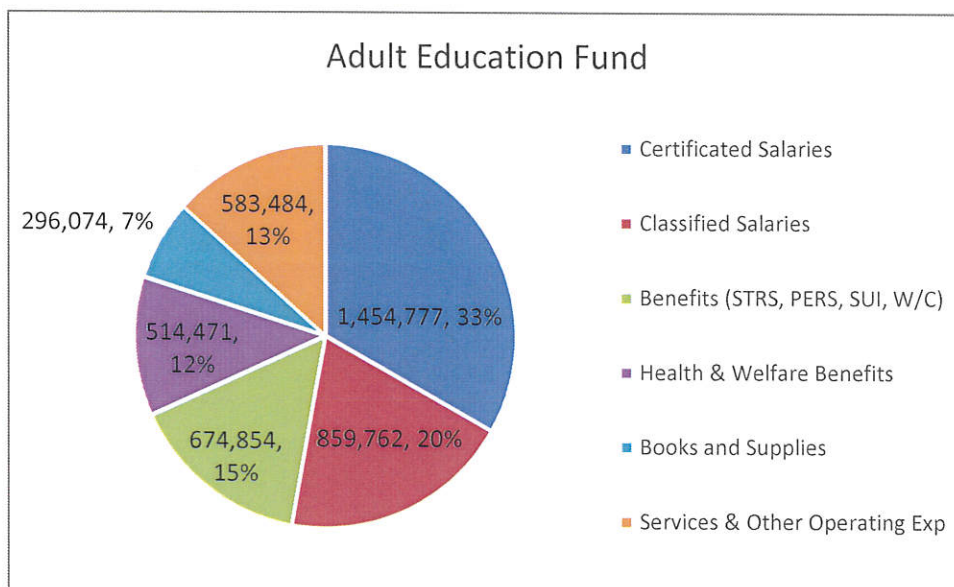
General Fund expenditures have increased \$2.3 million since the Adopted Budget mainly due to adjustments in the CCPT Grant carryover. Salaries and benefits represent 58% of overall expenditures.

Expenditures (General Fund 01)	Adopted Budget	1st Interim	Change
Certificated Salaries	3,185,954	3,398,170	212,216
Classified Salaries	2,692,496	2,692,496	0
Benefits (STRS, PERS, SUI, WC)	1,882,578	1,924,028	41,450
Health & Welfare Benefits	1,412,788	1,499,205	86,417
Books and Supplies	702,833	824,781	121,948
Services & Other Operating Exp	3,969,915	4,803,586	833,671
Capital Outlay	155,000	154,421	-579
Transfer Out	0	0	0
<b>Total Expenditures</b>	<b>14,001,564</b>	<b>15,296,687</b>	<b>1,295,123</b>



Adult Education expenditures slightly decreased 0.1%. Salaries and benefits represent 81% of total expenditures.

Expenditures (Adult Ed)	Adopted Budget	1st Interim	Change
<b>Certificated Salaries</b>	1,331,335	1,454,777	123,442
<b>Classified Salaries</b>	835,136	859,762	24,626
<b>Benefits (STRS, PERS, SUI, W/C)</b>	570,828	674,854	104,026
<b>Health &amp; Welfare Benefits</b>	503,506	514,471	10,965
<b>Books and Supplies</b>	268,957	296,074	27,117
<b>Services &amp; Other Operating Exp</b>	562,513	583,484	20,971
<b>Capital Outlay</b>	0	0	0
<b>Total Expenditures</b>	4,072,275	4,383,422	311,147



**THE BOTTOM LINE**

The MetroED budget supports the staff, students and community of its six member districts, Silicon Valley CTE, and Silicon Valley Adult Education to provide high quality Career Technical Education and Adult Education programs. We continue to explore opportunities to enhance revenues and responsibly reduce expenditures to balance our budget and maintain fiscal viability for years to come.

**Summary:**

For the current year and two subsequent years, the General Fund will meet its financial obligations, therefore, we are able to declare a POSITIVE certification for this First Interim Financial Report.

---

I would like to acknowledge and thank the entire staff of MetroED for their efforts and contribution to the completion of this First Interim Report with special kudos to the following Fiscal Services staff: Ariel Owen, Sarah Martin, Sheena Fuentes, Sandy Smith, Kristee Smith and Lynn Catral, as well as Danielle Welch in the Superintendent's Office.

Respectfully submitted,

Luz T. Cázares  
Interim Chief Business Officer  
December 12, 2018 Board Meeting



**METROPOLITAN EDUCATION DISTRICT**

**2018-19 FIRST INTERIM REPORT**

**BUDGET AT-A-GLANCE**

<b>Funds</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Surplus (Deficit)</b>	<b>Beginning Fund Balance</b>	<b>Ending Fund Balance</b>
<b>01- General Fund</b>	14,813,739	15,396,687	-582,948	5,917,829	5,334,881
<b>11- Adult Education Fund</b>	4,234,432	4,383,422	-148,990	1,216,577	1,067,587
<b>14- Deferred Maintenance Fund</b>	101,000	73,217	27,783	13,662	41,445
<b>17- Special Reserve Fund Other Than Capital Outlay</b>	7,100	0	7,100	1,312,546	1,319,646
<b>21- Building Fund</b>	583,775	710,790	-127,015	1,564,307	1,437,292
<b>35- County School Facilities Fund</b>	3,825	7,740	-3,915	370,691	366,776
<b>40- Special Reserve for Capital Outlay Fund</b>	37,932	35,500	2,432	976,055	978,487
<b>Total All Funds</b>	<b>19,781,803</b>	<b>20,607,356</b>	<b>-825,553</b>	<b>11,371,667</b>	<b>10,546,114</b>

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
JPA Administrator or Designee

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

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

Meeting Date: December 12, 2018 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: Luz Cazares Telephone: 408-723-6419  
Title: Interim CBO E-mail: lcazares@metroed.net

**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	
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	

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
011	General Fund/County School Service Fund	G	G	G	GS
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
611	Cafeteria Enterprise Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Adult Education Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,592.00	22,592.00	0.00	0.00	(22,592.00)	-100.0%
3) Other State Revenue		8300-8599	1,538,403.00	1,538,403.00	2,384,222.89	2,634,223.00	1,095,820.00	71.2%
4) Other Local Revenue		8600-8799	12,028,592.00	12,028,592.00	3,383,908.53	12,179,516.00	150,924.00	1.3%
5) TOTAL, REVENUES			13,589,587.00	13,589,587.00	5,768,131.42	14,813,739.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,185,954.00	3,185,954.00	899,760.69	3,398,170.00	(212,216.00)	-6.7%
2) Classified Salaries		2000-2999	2,692,496.00	2,692,496.00	797,008.15	2,692,496.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,295,366.00	3,295,366.00	1,055,599.32	3,423,233.00	(127,867.00)	-3.9%
4) Books and Supplies		4000-4999	702,833.00	702,833.00	177,945.30	824,781.00	(121,948.00)	-17.4%
5) Services and Other Operating Expenditures		5000-5999	3,969,915.00	3,969,915.00	633,141.15	4,803,586.00	(833,671.00)	-21.0%
6) Capital Outlay		6000-6999	155,000.00	155,000.00	22,282.89	154,421.00	579.00	0.4%
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			14,001,564.00	14,001,564.00	3,585,737.50	15,296,687.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(411,977.00)	(411,977.00)	2,182,393.92	(482,948.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.00	(100,000.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(511,977.00)	(511,977.00)	2,182,393.92	(582,948.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,917,828.96	5,917,828.96		5,917,828.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,917,828.96	5,917,828.96		5,917,828.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,917,828.96	5,917,828.96		5,917,828.96		
2) Ending Balance, June 30 (E + F1e)			5,405,851.96	5,405,851.96		5,334,880.96		
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			58,197.51	58,197.51		27,885.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			2,367,750.47	2,367,750.47		2,212,835.69		
5% Board Reserve for Cash Flow	0000	9780	705,078.00					
PARS	0000	9780	240,892.78					
STRS/ PERS Rate Increase	0000	9780	587,845.00					
Legal/LEA Program/Student Funds	0000	9780	182,893.00					
Deferred Maintenance	0000	9780	300,000.00					
Lottery Carryover	1100	9780	351,041.69					
5% Board Reserve for Cash Flow	0000	9780		705,078.00				
PARS	0000	9780		240,892.78				
STRS/ PERS Rate Increase	0000	9780		587,845.00				
Legal/LEA Program/Student Funds	0000	9780		182,893.00				
Deferred Maintenance	0000	9780		300,000.00				
Lottery Carryover	1100	9780		351,041.69				
5% Board Reserve for Cash Flow	0000	9780				769,834.00		
STRS/ PERS Rate Increase	0000	9780				609,067.00		
Legal/LEA Program/Student Funds	0000	9780				182,893.00		
Deferred Maintenance	0000	9780				300,000.00		
Lottery Carryover	1100	9780				351,041.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,959,903.98	2,959,903.98		3,074,159.76		
Unassigned/Unappropriated Amount			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)
<b>FEDERAL REVENUE</b>								
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	22,592.00	22,592.00	0.00	0.00	(22,592.00)	-100.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>22,592.00</b>	<b>22,592.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(22,592.00)</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	105,021.00	105,021.00	105,021.00	105,021.00	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	1,433,382.00	1,433,382.00	2,279,201.89	2,529,202.00	1,095,820.00	76.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,538,403.00</b>	<b>1,538,403.00</b>	<b>2,384,222.89</b>	<b>2,634,223.00</b>	<b>1,095,820.00</b>	<b>71.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	25,000.00	25,000.00	12,887.52	25,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,000.00	10,000.00	9,193.00	15,600.00	5,600.00	56.0%
Interest		8660	25,000.00	25,000.00	0.01	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	11,054,246.00	11,054,246.00	3,095,242.92	11,054,439.00	193.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	336,963.00	336,963.00	65,025.08	324,530.00	(12,433.00)	-3.7%
Tuition		8710	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%



2018-19 First Interim  
General Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
RCC/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	277,383.00	277,383.00	201,560.00	434,947.00	157,564.00	56.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,028,592.00</b>	<b>12,028,592.00</b>	<b>3,383,908.53</b>	<b>12,179,516.00</b>	<b>150,924.00</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>13,589,587.00</b>	<b>13,589,587.00</b>	<b>5,768,131.42</b>	<b>14,813,739.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,257,352.00	2,257,352.00	702,164.67	2,490,225.00	(232,873.00)	-10.3%
Certificated Pupil Support Salaries		1200	128,283.00	128,283.00	23,692.08	111,549.00	16,734.00	13.0%
Certificated Supervisors' and Administrators' Salaries		1300	754,350.00	754,350.00	170,003.94	754,350.00	0.00	0.0%
Other Certificated Salaries		1900	45,969.00	45,969.00	3,900.00	42,046.00	3,923.00	8.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,185,954.00</b>	<b>3,185,954.00</b>	<b>899,760.69</b>	<b>3,398,170.00</b>	<b>(212,216.00)</b>	<b>-6.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	604,312.00	604,312.00	177,077.56	604,312.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	644,352.00	644,352.00	204,195.07	644,352.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,388,582.00	1,388,582.00	413,095.52	1,388,582.00	0.00	0.0%
Other Classified Salaries		2900	55,250.00	55,250.00	2,640.00	55,250.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,692,496.00</b>	<b>2,692,496.00</b>	<b>797,008.15</b>	<b>2,692,496.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	737,539.00	737,539.00	146,905.92	772,110.00	(34,571.00)	-4.7%
PERS		3201-3202	586,083.00	586,083.00	163,709.99	586,083.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	257,623.00	257,623.00	71,559.60	260,703.00	(3,080.00)	-1.2%
Health and Welfare Benefits		3401-3402	1,412,788.00	1,412,788.00	469,528.58	1,499,205.00	(86,417.00)	-6.1%
Unemployment Insurance		3501-3502	10,763.00	10,763.00	846.59	10,872.00	(109.00)	-1.0%
Workers' Compensation		3601-3602	103,469.00	103,469.00	29,440.18	107,159.00	(3,690.00)	-3.6%
OPEB, Allocated		3701-3702	187,101.00	187,101.00	173,608.46	187,101.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,295,366.00</b>	<b>3,295,366.00</b>	<b>1,055,599.32</b>	<b>3,423,233.00</b>	<b>(127,867.00)</b>	<b>-3.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	15,620.00	15,620.00	0.00	7,570.00	8,050.00	51.5%
Books and Other Reference Materials		4200	5,174.00	5,174.00	13,305.21	18,465.00	(13,291.00)	-256.9%
Materials and Supplies		4300	600,083.00	600,083.00	128,190.03	677,131.00	(77,048.00)	-12.8%
Noncapitalized Equipment		4400	81,956.00	81,956.00	36,450.06	121,615.00	(39,659.00)	-48.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>702,833.00</b>	<b>702,833.00</b>	<b>177,945.30</b>	<b>824,781.00</b>	<b>(121,948.00)</b>	<b>-17.4%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,267,383.00	1,267,383.00	89,104.30	1,424,947.00	(157,564.00)	-12.4%
Travel and Conferences		5200	74,001.00	74,001.00	9,093.70	120,527.00	(46,526.00)	-62.9%
Dues and Memberships		5300	25,118.00	25,118.00	10,013.32	28,286.00	(3,168.00)	-12.6%
Insurance		5400-5450	61,128.00	61,128.00	56,753.54	61,128.00	0.00	0.0%
Operations and Housekeeping Services		5500	391,800.00	391,800.00	122,799.00	416,520.00	(24,720.00)	-6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,591.00	206,591.00	58,265.42	210,641.00	(4,050.00)	-2.0%
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	1,896,065.00	1,896,065.00	281,544.09	2,496,267.00	(600,202.00)	-31.7%
Communications		5900	47,829.00	47,829.00	5,567.78	45,270.00	2,559.00	5.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,969,915.00</b>	<b>3,969,915.00</b>	<b>633,141.15</b>	<b>4,803,586.00</b>	<b>(833,671.00)</b>	<b>-21.0%</b>
<b>CAPITAL OUTLAY</b>								
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	49,000.00	(49,000.00)	New
Equipment		6400	95,000.00	95,000.00	22,282.89	103,862.00	(8,862.00)	-9.3%
Equipment Replacement		6500	60,000.00	60,000.00	0.00	1,559.00	58,441.00	97.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>155,000.00</b>	<b>155,000.00</b>	<b>22,282.89</b>	<b>154,421.00</b>	<b>579.00</b>	<b>0.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			14,001,564.00	14,001,564.00	3,585,737.50	15,296,687.00		

2018-19 First Interim  
General Fund  
Revenues, Expenditures, and Changes in Fund Balance

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(100,000.00)</b>	<b>(100,000.00)</b>	<b>0.00</b>	<b>(100,000.00)</b>		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
6371	CalWORKs for ROCP or Adult Education	19,709.00
9010	Other Restricted Local	8,176.51
Total, Restricted Balance		<u>27,885.51</u>

District: Metropolitan Education District  
 CDS #: 43 40360

**First Interim  
 2018-19 Budget Attachment  
 Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund 01	2018-19 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$5,334,880.96	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,319,645.93	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$6,654,526.89	
District Standard Reserve Level		5%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$705,079.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$5,949,447.89	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	First Interim 2018-19 Budget	Description of Need
01	General Fund/County School Service Fund	\$20,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$27,885.51	Restricted Programs
01	General Fund/County School Service Fund	\$2,369,080.76	Additional Minimum Reserve to cover for operations
01	General Fund/County School Service Fund	\$769,834.00	5% Board Reserve for Cash Flow
01	General Fund/County School Service Fund	\$609,067.00	STRS/ PERS Rate Increase
01	General Fund/County School Service Fund	\$182,893.00	Legal/LEA Program/Student Funds
01	General Fund/County School Service Fund	\$300,000.00	Deferred Maintenance
01	General Fund/County School Service Fund	\$351,041.69	Lottery Carryover
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,319,645.93	Long-Term Debt/OPEB
Insert Lines above as needed			
Total of Substantiated Needs		\$5,949,447.89	

Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%	22,592.00	0.00%	22,592.00
3. Other State Revenues	8300-8599	2,634,223.00	-90.32%	255,000.00	2.00%	260,100.00
4. Other Local Revenues	8600-8799	12,179,516.00	-5.51%	11,508,669.00	0.00%	11,508,669.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		14,813,739.00	-20.44%	11,786,261.00	0.04%	11,791,361.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,398,170.00		3,432,152.00
b. Step & Column Adjustment				33,982.00		34,322.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,398,170.00	1.00%	3,432,152.00	1.00%	3,466,474.00
2. Classified Salaries						
a. Base Salaries				2,692,496.00		2,719,421.00
b. Step & Column Adjustment				26,925.00		27,195.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,692,496.00	1.00%	2,719,421.00	1.00%	2,746,616.00
3. Employee Benefits	3000-3999	3,423,233.00	1.27%	3,466,707.00	4.53%	3,623,854.00
4. Books and Supplies	4000-4999	824,781.00	-14.79%	702,833.00	0.00%	702,833.00
5. Services and Other Operating Expenditures	5000-5999	4,803,586.00	-34.43%	3,149,774.00	0.00%	3,149,774.00
6. Capital Outlay	6000-6999	154,421.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						0.00
11. Total (Sum lines B1 thru B10)		15,396,687.00	-11.86%	13,570,887.00	1.61%	13,789,551.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(582,948.00)		(1,784,626.00)		(1,998,190.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,917,828.96		5,334,880.96		3,550,254.96
2. Ending Fund Balance (Sum lines C and D1)		5,334,880.96		3,550,254.96		1,552,064.96
3. Components of Ending Fund Balance (Form 011) (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		0.00
b. Restricted	9740	27,885.51		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,212,835.69		2,004,605.00		862,583.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,074,159.76		1,525,649.96		689,481.96
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,334,880.96		3,550,254.96		1,552,064.96



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,074,159.76		1,525,649.96		689,481.96
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,074,159.76		1,525,649.96		689,481.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		19.97%		11.24%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. JPA ADA Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		15,396,687.00		13,570,887.00		13,789,551.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		15,396,687.00		13,570,887.00		13,789,551.00
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)		769,834.35		678,544.35		689,477.55
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
8. Reserve Standard (Greater of Line F6 or F7)		769,834.35		678,544.35		689,477.55
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
<b>G. ASSUMPTIONS</b>						
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.						
Note: See attached assumption worksheet.						

MetroED Assumptions Used in MYP  
 2018-19 First Interim

	2018-19	2019-20	2020-21	2021-22	2022-23
Salary Step & Column					
rate increase	0.01	0.01	0.01	0.01	0.01
STRS	0.1628	0.1813	0.1910	0.1910	0.1910
PERS	0.18062	0.2080	0.2350	0.2460	0.2460
PERS EE	0.07	0	0	0	0
SS alterative	0.0375	0.0375	0.0375	0.0375	0.0375
FICA	0.062	0.062	0.062	0.062	0.062
Medicare	0.0145	0.0145	0.0145	0.0145	0.0145
SUI	0.0005	0.0005	0.0005	0.0005	0.0005
WC	0.017356	0.017356	0.017356	0.017356	0.017356
H & W rate increase	0.05	0.05	0.05	0.05	0.05
STRS on behalf					
rate increase	0.02	0.02	0.02	0.02	0.02

**GENERAL FUND 01**  
**Multiyear Projections**  
**FIRST INTERIM BUDGET 2018-19**

Description	Object Codes	2018-19		2019-20		2020-21		2021-22		2022-23
		First Interim Budget (A)	% Change (B)	Projection (C)	% Change (D)	Projection (E)	% Change (F)	Projection (G)	% Change (H)	Projection (I)
<b>A. REVENUES:</b>										
1. Revenue Limit Sources	8010-8099									
2. Federal Revenues	8100-8299	0	0.00%	22,592	0.00%	22,592	0.00%	22,592	0.00%	22,592
3. Other State Revenues	8300-8599	2,634,223	-90.32%	255,000	2.00%	260,100	2.00%	265,302	2.00%	270,608
4. Other Local Revenues	8600-8799	12,179,516	-5.51%	11,508,669	0.00%	11,508,669	0.00%	11,508,669	0.00%	11,508,669
5. Other Financing Sources										
a. Transfer In	8900-8929	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
b. Other Sources	8930-8979	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
c. Contributions	8980-8999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
<b>6. TOTAL REVENUE</b>		<b>14,813,739</b>	<b>-20.44%</b>	<b>11,786,261</b>	<b>0.04%</b>	<b>11,791,361</b>	<b>0.04%</b>	<b>11,796,563</b>	<b>0.04%</b>	<b>11,801,869</b>
<b>B. EXPENDITURES:</b>										
1. Certificated Salaries										
a. Base Salaries		3,398,170		3,398,170		3,432,152		3,466,474		3,501,139
b. Step & Column Adjustment				33,982		34,322		34,665		35,011
c. Cost-of-Living Adjustment				0		0		0		0
d. Other Adjustments		0		0		0		0		0
e. Total Certificated Salaries	1000-1999	3,398,170	1.00%	3,432,152	1.00%	3,466,474	1.00%	3,501,139	1.00%	3,536,150
2. Classified Wages										
a. Base Salaries		2,692,496		2,692,496		2,719,421		2,746,616		2,774,082
b. Step & Column Adjustment				26,925		27,195		27,466		27,741
c. Cost-of-Living Adjustment				0		0		0		0
d. Other Adjustments		0		0		0		0		0
e. Total Classified Salaries	2000-2999	2,692,496	1.00%	2,719,421	1.00%	2,746,616	1.00%	2,774,082	1.00%	2,801,823
3. Employee Benefits	3000-3999	3,423,233	1.27%	3,466,707	4.53%	3,623,854	5.11%	3,809,003	2.87%	3,918,347
4. Books & Supplies	4000-4999	824,781	-14.79%	702,833	0.00%	702,833	0.00%	702,833	0.00%	702,833
5. Services & Other Operating Expenses	5000-5999	4,803,586	-34.43%	3,149,774	0.00%	3,149,774	0.00%	3,149,774	0.00%	3,149,774
6. Capital Outlay	6000-6999	154,421	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
Transfers out	7000-7999	100,000		100,000		100,000		0		0
<b>7. TOTAL EXPENDITURES</b>		<b>15,396,687</b>	<b>-11.86%</b>	<b>13,570,887</b>	<b>1.61%</b>	<b>13,789,551</b>	<b>1.07%</b>	<b>13,936,831</b>	<b>1.23%</b>	<b>14,108,927</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>										
		<b>(582,948)</b>		<b>(1,784,626)</b>		<b>(1,998,190)</b>		<b>(2,140,268)</b>		<b>(2,307,058)</b>
<b>D. FUND BALANCE &amp; RESERVES:</b>										
1. Net Beginning Fund Balance		5,917,829		5,334,881		3,550,255		1,552,065		(588,203)
2. Ending Fund Balance		5,334,881		3,550,255		1,552,065		(588,203)		(2,895,261)
3. Components of Ending Fund Balance										
a. Nonspendable	9710-9719	20,000		20,000		0		0		0
b. Restricted	9740	27,886		0		0		0		0
c. Committed										
1. Stabilization Arrangements	9750	0		0		0		0		0
2. Other Commitments	9760	0		0		0		0		0
d. Assigned	9780	2,212,836		2,004,605		862,583		0		0
e. Unassigned/Unappropriated										
1. Reserve for Economic Uncertainties	9789	3,074,160		1,525,651		689,483		(588,203)		(2,895,261)
2. Unassigned/Unappropriated	9790	0		0		0		0		0
<b>f. ENDING FUND BALANCE</b>		<b>5,334,881</b>		<b>3,550,255</b>		<b>1,552,065</b>		<b>(588,203)</b>		<b>(2,895,261)</b>
<b>E. AVAILABLE RESERVES:</b>										
1. General Fund										
a. Stabilization Arrangements	9750	0		0		0		0		0
b. Reserve for Economic Uncertainties	9789	3,074,160		1,525,651		689,483		(588,203)		(2,895,261)
c. Unassigned/Unappropriated	9790	0		0		0		0		0
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0		0		0		0
2. Special Reserve Fund - Noncapital Outlay										
a. Stabilization Arrangements	9750									
b. Reserve for Economic Uncertainties	9789									
c. Unassigned/Unappropriated	9790	0								
<b>3. TOTAL AVAILABLE RESERVES - BY AMOUNT</b>		<b>3,074,160</b>		<b>1,525,651</b>		<b>689,483</b>		<b>(588,203)</b>		<b>(2,895,261)</b>
<b>4. TOTAL AVAILABLE RESERVES - BY PERCENT</b>		<b>19.97%</b>		<b>11.24%</b>		<b>5.00%</b>		<b>-4.22%</b>		<b>-20.52%</b>
<b>F. RECOMMENDED RESERVES:</b>										
1. JPA ADA		0		0		0		0		0
2. Total Expenditures & Other Financing Uses		15,396,687		13,570,887		13,789,551		13,936,831		14,108,927
3. Less: Special Education Pass-through		N/A		N/A		N/A		N/A		N/A
4. Sub-Total		15,396,687		13,570,887		13,789,551		13,936,831		14,108,927
5. Reserve Standard Percentage Level		5%		5%		5%		5%		5%
6. Reserve Standard - By Percent		769,834		678,544		689,478		696,842		705,446
9. Available Reserves Meet the Reserve Standard		<b>YES</b>		<b>YES</b>		<b>YES</b>		<b>NO</b>		<b>NO</b>

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		8,887,989.00	8,322,353.00	7,844,752.00	8,089,461.00	8,229,162.00	7,827,622.00	7,780,952.00	10,319,583.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8020-8079	Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8080-8099	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100-8299	Federal Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8300-8599	Other State Revenue	2,364,514.00	19,709.00	0.00	0.00	0.00	0.00	0.00	0.00
8600-8799	Other Local Revenue	602,941.00	621,215.00	1,067,003.00	1,092,750.00	1,055,001.00	1,055,001.00	1,055,001.00	1,055,001.00
8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		2,967,455.00	640,924.00	1,067,003.00	1,092,750.00	1,055,001.00	1,055,001.00	1,055,001.00	1,055,001.00
<b>C. DISBURSEMENTS</b>									
1000-1999	Certificated Salaries	39,276.00	281,884.00	282,679.00	295,921.00	307,801.00	307,801.00	307,801.00	307,801.00
2000-2999	Classified Salaries	192,602.00	204,334.00	206,596.00	193,476.00	234,436.00	234,436.00	234,436.00	234,436.00
3000-3999	Employee Benefits	348,853.00	238,564.00	232,720.00	235,462.00	292,031.00	292,031.00	292,031.00	292,031.00
4000-4999	Books and Supplies	6,855.00	48,737.00	45,117.00	77,237.00	60,000.00	55,000.00	48,000.00	60,000.00
5000-5999	Services	15,233.00	281,142.00	174,618.00	162,148.00	390,000.00	540,000.00	320,000.00	475,000.00
6000-6599	Capital Outlay	0.00	0.00	22,283.00	0.00	0.00	0.00	0.00	0.00
7000-7499	Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		602,819.00	1,054,661.00	964,013.00	964,244.00	1,284,268.00	1,429,288.00	1,202,268.00	1,369,268.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	0.00	(12,391.00)	(3,209.00)	1,035.00	11,968.00	2,597.00	0.00	0.00
9200-9299	Accounts Receivable	173,555.00	41,210.00	100,610.00	0.00	1,355.00	(75,000.00)	(76,811.00)	0.00
9310	Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9320	Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9330	Prepaid Expenditures	12,974.00	0.00	0.00	0.00	0.00	0.00	(10,474.00)	0.00
9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		213,567.00	39,293.00	97,401.00	1,035.00	13,323.00	(72,403.00)	(87,285.00)	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	797,902.00	72,644.00	(295.00)	(79.00)	(220.00)	(400,000.00)	(392,046.00)	0.00
9610	Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9650	Unearned Revenues	2,385,825.00	0.00	0.00	0.00	0.00	0.00	(2,385,825.00)	0.00
9690	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		3,183,727.00	72,644.00	(295.00)	(79.00)	(220.00)	(400,000.00)	(2,777,871.00)	0.00
<b>Nonoperating</b>									
9910	Suspense Clearing	0.00	(30,513.00)	44,023.00	10,081.00	(185,816.00)	0.00	(4,688.00)	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		(2,970,160.00)	(63,864.00)	141,719.00	11,195.00	(172,273.00)	327,597.00	2,685,898.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(565,636.00)	(477,601.00)	244,709.00	139,701.00	(401,540.00)	(46,670.00)	2,538,631.00	(314,267.00)
<b>F. ENDING CASH (A + E)</b>		8,322,353.00	7,844,752.00	8,089,461.00	8,229,162.00	7,827,622.00	7,780,952.00	10,319,583.00	10,005,316.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	10,005,316.00	9,734,549.00	9,415,283.00	9,078,627.00				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	0.00	0.00	0.00	250,000.00	0.00	0.00	2,634,223.00	2,634,223.00
Other Local Revenue	1,055,001.00	1,055,001.00	1,055,001.00	1,055,000.00	355,600.00	0.00	12,179,516.00	12,179,516.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>	1,055,001.00	1,055,001.00	1,055,001.00	1,305,000.00	355,600.00	0.00	14,813,739.00	14,813,739.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	307,801.00	307,801.00	307,802.00	307,802.00	36,000.00	0.00	3,398,170.00	3,398,170.00
Classified Salaries	234,436.00	234,436.00	234,436.00	234,436.00	20,000.00	0.00	2,692,496.00	2,692,496.00
Employee Benefits	292,031.00	292,030.00	292,030.00	292,030.00	31,389.00	0.00	3,423,233.00	3,423,233.00
Books and Supplies	51,500.00	65,000.00	50,000.00	47,335.00	210,000.00	0.00	824,781.00	824,781.00
Services	440,000.00	475,000.00	507,389.00	520,445.00	502,611.00	0.00	4,803,586.00	4,803,586.00
Capital Outlay	0.00	0.00	0.00	132,138.00	0.00	0.00	154,421.00	154,421.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00	100,000.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	1,325,768.00	1,374,267.00	1,391,657.00	1,634,186.00	800,000.00	0.00	15,396,687.00	15,396,687.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(270,767.00)	(319,266.00)	(336,656.00)	(329,186.00)	(444,400.00)	0.00	(582,948.00)	(582,948.00)
<b>F. ENDING CASH (A + E)</b>	9,734,549.00	9,415,283.00	9,078,627.00	8,749,441.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							8,305,041.00	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
B. RECEIPTS		8,749,441.00	8,940,252.00	8,510,841.00	8,443,870.00	8,381,899.00	8,339,928.00	8,252,957.00	8,192,986.00
LCFF/Revenue Limit Sources									
Principal Apportionment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue		21,250.00	21,250.00	21,250.00	21,250.00	21,250.00	21,250.00	21,250.00	21,250.00
Other Local Revenue		560,433.00	560,433.00	1,008,780.00	1,008,780.00	1,008,780.00	1,008,780.00	1,008,780.00	1,008,780.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>581,683.00</b>	<b>581,683.00</b>	<b>1,030,030.00</b>	<b>1,030,030.00</b>	<b>1,030,030.00</b>	<b>1,030,030.00</b>	<b>1,030,030.00</b>	<b>1,030,030.00</b>
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	39,600.00	305,102.00	305,109.00	305,109.00	305,109.00	305,109.00	305,109.00	305,109.00
Classified Salaries	2000-2999	196,000.00	227,015.00	227,015.00	227,015.00	227,015.00	227,015.00	227,015.00	227,015.00
Employee Benefits	3000-3999	132,772.00	299,877.00	299,877.00	299,877.00	299,877.00	299,877.00	299,877.00	299,877.00
Books and Supplies	4000-4999	7,500.00	48,000.00	45,000.00	50,000.00	40,000.00	45,000.00	48,000.00	45,000.00
Services	5000-5999	15,000.00	131,100.00	220,000.00	210,000.00	200,000.00	240,000.00	210,000.00	220,000.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>390,872.00</b>	<b>1,011,094.00</b>	<b>1,097,001.00</b>	<b>1,092,001.00</b>	<b>1,072,001.00</b>	<b>1,117,001.00</b>	<b>1,090,001.00</b>	<b>1,097,001.00</b>
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Net In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
E. NET INCREASE/DECREASE (B - C + D)		190,811.00	429,411.00	(66,971.00)	(61,971.00)	(41,971.00)	(86,971.00)	(59,971.00)	(66,971.00)
F. ENDING CASH (A + E)		8,940,252.00	8,510,841.00	8,443,870.00	8,381,899.00	8,339,928.00	8,252,957.00	8,192,986.00	8,126,015.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	8,126,015.00	8,031,044.00	7,924,073.00	7,807,102.00				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	0.00	0.00	0.00	0.00	0.00		0.00	
Property Taxes	0.00	0.00	0.00	0.00	0.00		0.00	
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00		0.00	
Federal Revenue	0.00	0.00	0.00	22,592.00	0.00		22,592.00	22,592.00
Other State Revenue	21,250.00	21,250.00	21,250.00	21,250.00	0.00		255,000.00	255,000.00
Other Local Revenue	1,008,780.00	1,008,780.00	1,008,780.00	1,008,780.00	300,000.00		11,508,666.00	11,508,669.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00		0.00	
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00		0.00	
<b>TOTAL RECEIPTS</b>	1,030,030.00	1,030,030.00	1,030,030.00	1,052,622.00	300,000.00	0.00	11,786,258.00	11,786,261.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	305,109.00	305,109.00	305,109.00	305,109.00	36,360.00		3,432,152.00	3,432,152.00
Classified Salaries	227,015.00	227,015.00	227,015.00	227,011.00	26,260.00		2,719,421.00	2,719,421.00
Employee Benefits	299,877.00	299,877.00	299,877.00	299,875.00	35,290.00		3,466,707.00	3,466,707.00
Books and Supplies	43,000.00	45,000.00	40,000.00	46,333.00	200,000.00		702,833.00	702,833.00
Services	250,000.00	260,000.00	275,000.00	418,674.00	500,000.00		3,149,774.00	3,149,774.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	100,000.00	0.00		100,000.00	100,000.00
<b>TOTAL DISBURSEMENTS</b>	1,125,001.00	1,137,001.00	1,147,001.00	1,397,002.00	797,910.00	0.00	13,570,887.00	13,570,887.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(94,971.00)	(106,971.00)	(116,971.00)	(344,380.00)	(497,910.00)	0.00	(1,784,629.00)	(1,784,626.00)
<b>F. ENDING CASH (A + E)</b>	8,031,044.00	7,924,073.00	7,807,102.00	7,462,722.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							6,964,812.00	

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

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

---

## CRITERIA AND STANDARDS

---

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



**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	8,367,313.34	14,441,751.09	57.9%
Second Prior Year (2016-17)	9,262,778.80	14,448,235.54	64.1%
First Prior Year (2017-18)	9,058,249.71	14,052,087.07	64.5%
Historical Average Ratio:			62.2%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
<b>JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):</b>	<b>57.2% to 67.2%</b>	<b>57.2% to 67.2%</b>	<b>57.2% to 67.2%</b>

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

DATA ENTRY: If Form MYP1 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 MYP1, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYP1, Lines B1-B8, B10)		
Current Year (2018-19)	9,513,899.00	15,296,687.00	62.2%	Met
1st Subsequent Year (2019-20)	9,618,280.00	13,470,887.00	71.4%	Not Met
2nd Subsequent Year (2020-21)	9,836,944.00	13,689,551.00	71.9%	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)

Grant expenditures started to end in 2018-19 but there are no cuts in salaries.

**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 Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	22,592.00	0.00	-100.0%	Yes
1st Subsequent Year (2019-20)	22,592.00	22,592.00	0.0%	No
2nd Subsequent Year (2020-21)	22,592.00	22,592.00	0.0%	No

Explanation  
(required if Yes)

PERKINS Grant was not allocated to MetroED in 2018-19 as initially thought at budget adoption.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	1,538,403.00	2,634,223.00	71.2%	Yes
1st Subsequent Year (2019-20)	250,000.00	255,000.00	2.0%	No
2nd Subsequent Year (2020-21)	250,000.00	260,100.00	4.0%	No

Explanation  
(required if Yes)

CCPT Grant ends 2018-19 and is merely spending down unspent carryover from 2017-18.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	12,028,592.00	12,179,516.00	1.3%	No
1st Subsequent Year (2019-20)	11,508,669.00	11,508,669.00	0.0%	No
2nd Subsequent Year (2020-21)	11,508,669.00	11,508,669.00	0.0%	No

Explanation  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	702,833.00	824,781.00	17.4%	Yes
1st Subsequent Year (2019-20)	702,833.00	702,833.00	0.0%	No
2nd Subsequent Year (2020-21)	702,833.00	702,833.00	0.0%	No

Explanation  
(required if Yes)

CCPT Grant ends 2018-19 and is merely spending down unspent carryover from 2017-18.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	3,969,915.00	4,803,586.00	21.0%	Yes
1st Subsequent Year (2019-20)	3,149,774.00	3,149,774.00	0.0%	No
2nd Subsequent Year (2020-21)	3,149,774.00	3,149,774.00	0.0%	No

Explanation  
(required if Yes)

CCPT Grant ends 2018-19 and is merely spending down unspent carryover from 2017-18.

**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 Budget	First Interim Projected Year Totals	Percent Change	Explanation Range
<b>Total Federal, Other State, and Other Local Revenues (Section 6A)</b>				
Current Year (2018-19)	13,589,587.00	14,813,739.00	9.0%	Not Met
1st Subsequent Year (2019-20)	11,781,261.00	11,786,261.00	0.0%	Met
2nd Subsequent Year (2020-21)	11,781,261.00	11,791,361.00	0.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	4,672,748.00	5,628,367.00	20.5%	Not Met
1st Subsequent Year (2019-20)	3,852,607.00	3,852,607.00	0.0%	Met
2nd Subsequent Year (2020-21)	3,852,607.00	3,852,607.00	0.0%	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.

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	PERKINS Grant was not allocated to MetroED in 2018-19 as initially thought at budget adoption.
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	CCPT Grant ends 2018-19 and is merely spending down unspent carryover from 2017-18.
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	

- 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.

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	CCPT Grant ends 2018-19 and is merely spending down unspent carryover from 2017-18.
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	CCPT Grant ends 2018-19 and is merely spending down unspent carryover from 2017-18.

**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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>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.

<sup>2</sup>A 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	18.4%	11.2%	5.0%
<b>JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>6.1%</b>	<b>3.7%</b>	<b>1.7%</b>

**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		Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(582,948.00)	15,396,687.00	3.8%	Met
1st Subsequent Year (2019-20)	(1,784,626.00)	13,570,887.00	13.2%	Not Met
2nd Subsequent Year (2020-21)	(1,998,190.00)	13,789,551.00	14.5%	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)

A number of big Grants (revenue) will end in 2018-19 but there are no cuts in salaries due to the District's agreement to continue with the Program.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	5,334,880.96	Met
1st Subsequent Year (2019-20)	3,550,254.96	Met
2nd Subsequent Year (2020-21)	1,552,064.96	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	8,749,441.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	JPA ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> 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.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238) and then rounded to the nearest thousand.

<sup>3</sup> 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
<b>JPA's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	15,396,687.00	13,570,887.00	13,789,551.00
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)	15,396,687.00	13,570,887.00	13,789,551.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	769,834.35	678,544.35	689,477.55
6. Reserve Standard - by Amount (\$67,000 for JPAs with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. <b>JPA's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>769,834.35</b>	<b>678,544.35</b>	<b>689,477.55</b>

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,074,159.76	1,525,649.96	689,481.96
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	3,074,159.76	1,525,649.96	689,481.96
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.97%	11.24%	5.00%
<b>JPA's Reserve Standard (Section 10B, Line 7):</b>	<b>769,834.35</b>	<b>678,544.35</b>	<b>689,477.55</b>
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?

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?

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)

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)?

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 MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP 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
<b>1a. Contributions, Unrestricted General Fund</b>					
This item is not applicable for JPAs.					
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	100,000.00	100,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. This item is not applicable for JPAs.

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

**Explanation:**  
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. a. Does your JPA have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund & Adult Ed Fund	General Fund & Adult Ed Fund	179,097

Other Long-term Commitments (do not include OPEB)

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
	3	QZAB		1,000,000
<b>TOTAL:</b>				<b>1,179,097</b>

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
<b>Total Annual Payments:</b>	0	0	0	0
<b>Has total annual payment increased over prior year (2017-18)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

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

---

---

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

---

---

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

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

No

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

**S7. Unfunded Liabilities**

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

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

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	2,778,923.00	2,778,923.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,778,923.00	2,778,923.00

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

	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 07, 2017	Jul 07, 2017

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2018-19)	264,251.00	264,251.00
1st Subsequent Year (2019-20)	264,251.00	264,251.00
2nd Subsequent Year (2020-21)	264,251.00	264,251.00

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2018-19)	264,251.00	264,251.00
1st Subsequent Year (2019-20)	264,251.00	264,251.00
2nd Subsequent Year (2020-21)	264,251.00	264,251.00

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2018-19)	264,251.00	264,251.00
1st Subsequent Year (2019-20)	264,251.00	264,251.00
2nd Subsequent Year (2020-21)	264,251.00	264,251.00

d. Number of retirees receiving OPEB benefits

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2018-19)	47	47
1st Subsequent Year (2019-20)	47	47
2nd Subsequent Year (2020-21)	47	47

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 (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.2	29.2	29.2	29.2

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

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.

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6. Amount included for any tentative salary schedule increases	0	0	0



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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

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

No		
----	--	--

- If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
No	No	No

**Certificated (Non-management) - Other**

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

---

---

---

---

---

---

---

---

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	34.6	32.6	32.6	32.6

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

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.

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
--	---------------------------	----------------------------------	----------------------------------

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0	0	0

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

**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:

No		
----	--	--

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
No	No	No

**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?   
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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	13.0	12.0	12.0	12.0

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.   
If No, complete questions 3 and 4.

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year	3.6%	3.6%	3.6%

**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?

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)                                 | <input type="text" value="No"/>  |
| A2. Is the system of personnel position control independent from the payroll system?  | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years?  | <input type="text" value="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?   | <input type="text" value="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? | <input type="text" value="No"/>  |
| A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/>  |
| A7. Is the JPA's financial system independent of the county office system?  | <input type="text" value="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.)  | <input type="text" value="No"/>  |
| A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months?  | <input type="text" value="Yes"/> |

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

Comments:  
(optional)

The CBO separated from MetroED at the end of August 2018. Currently, the District has an Interim CBO. District will likely have an appointed CBO early calendar year 2019.

---

### End of Joint Powers Agency First Interim Criteria and Standards Review

---

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,437.00	232,437.00	0.00	262,875.00	30,438.00	13.1%
3) Other State Revenue		8300-8599	2,615,079.00	2,615,079.00	35,577.00	2,746,156.00	131,077.00	5.0%
4) Other Local Revenue		8600-8799	1,225,401.00	1,225,401.00	273,112.44	1,225,401.00	0.00	0.0%
5) TOTAL, REVENUES			4,072,917.00	4,072,917.00	308,689.44	4,234,432.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,331,335.00	1,331,335.00	417,167.76	1,454,777.00	(123,442.00)	-9.3%
2) Classified Salaries		2000-2999	835,136.00	835,136.00	270,813.75	859,762.00	(24,626.00)	-2.9%
3) Employee Benefits		3000-3999	1,074,334.00	1,074,334.00	398,652.13	1,189,325.00	(114,991.00)	-10.7%
4) Books and Supplies		4000-4999	268,957.00	268,957.00	44,338.29	296,074.00	(27,117.00)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	562,513.00	562,513.00	184,397.86	583,484.00	(20,971.00)	-3.7%
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			4,072,275.00	4,072,275.00	1,315,369.79	4,383,422.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			642.00	642.00	(1,006,680.35)	(148,990.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			642.00	642.00	(1,006,680.35)	(148,990.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,216,577.05	1,216,577.05		1,216,577.05	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,216,577.05	1,216,577.05		1,216,577.05		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,216,577.05	1,216,577.05		1,216,577.05		
2) Ending Balance, June 30 (E + F1e)			1,217,219.05	1,217,219.05		1,067,587.05		
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			212,993.96	212,993.96		123,622.96		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments			804,861.09	804,861.09		724,793.09		
d) Assigned								
Other Assignments			199,364.00	199,364.00		219,171.00		
	0000	9780	199,364.00					
	0000	9780		199,364.00				
	0000	9780				219,171.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			0.00	0.00		0.00		
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		9790	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)
<b>LCFF SOURCES</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	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	232,437.00	232,437.00	0.00	262,875.00	30,438.00	13.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>232,437.00</b>	<b>232,437.00</b>	<b>0.00</b>	<b>262,875.00</b>	<b>30,438.00</b>	<b>13.1%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,615,079.00	2,615,079.00	0.00	2,615,079.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	35,577.00	131,077.00	131,077.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,615,079.00</b>	<b>2,615,079.00</b>	<b>35,577.00</b>	<b>2,746,156.00</b>	<b>131,077.00</b>	<b>5.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,900.00	4,900.00	0.00	4,900.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,214,001.00	1,214,001.00	272,202.44	1,214,001.00	0.00	0.0%
Tuition		8710	3,500.00	3,500.00	910.00	3,500.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,225,401.00</b>	<b>1,225,401.00</b>	<b>273,112.44</b>	<b>1,225,401.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,072,917.00</b>	<b>4,072,917.00</b>	<b>308,689.44</b>	<b>4,234,432.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	560,974.00	560,974.00	193,506.25	684,401.00	(123,427.00)	-22.0%
Certificated Pupil Support Salaries		1200	21,705.00	21,705.00	5,447.69	21,705.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	727,316.00	727,316.00	218,213.82	727,316.00	0.00	0.0%
Other Certificated Salaries		1900	21,340.00	21,340.00	0.00	21,355.00	(15.00)	-0.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,331,335.00</b>	<b>1,331,335.00</b>	<b>417,167.76</b>	<b>1,454,777.00</b>	<b>(123,442.00)</b>	<b>-9.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	141,131.00	141,131.00	40,827.81	145,345.00	(4,214.00)	-3.0%
Classified Support Salaries		2200	96,473.00	96,473.00	26,961.29	96,473.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	163,138.00	163,138.00	51,048.77	163,138.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	433,414.00	433,414.00	150,415.88	453,826.00	(20,412.00)	-4.7%
Other Classified Salaries		2900	980.00	980.00	1,560.00	980.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>835,136.00</b>	<b>835,136.00</b>	<b>270,813.75</b>	<b>859,762.00</b>	<b>(24,626.00)</b>	<b>-2.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	202,534.00	202,534.00	54,631.26	297,263.00	(94,729.00)	-46.8%
PERS		3201-3202	163,083.00	163,083.00	60,816.63	166,516.00	(3,433.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	87,723.00	87,723.00	27,391.77	91,557.00	(3,834.00)	-4.4%
Health and Welfare Benefits		3401-3402	503,506.00	503,506.00	168,366.92	514,471.00	(10,965.00)	-2.2%
Unemployment Insurance		3501-3502	2,398.00	2,398.00	340.97	2,197.00	201.00	8.4%
Workers' Compensation		3601-3602	37,940.00	37,940.00	11,856.22	40,171.00	(2,231.00)	-5.9%
OPEB, Allocated		3701-3702	77,150.00	77,150.00	75,248.36	77,150.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,074,334.00</b>	<b>1,074,334.00</b>	<b>398,652.13</b>	<b>1,189,325.00</b>	<b>(114,991.00)</b>	<b>-10.7%</b>
<b>BOOKS AND SUPPLIES</b>								
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	56,066.00	56,066.00	6,691.22	54,116.00	1,950.00	3.5%
Materials and Supplies		4300	159,519.00	159,519.00	30,024.75	173,273.00	(13,754.00)	-8.6%
Noncapitalized Equipment		4400	53,372.00	53,372.00	7,622.32	68,685.00	(15,313.00)	-28.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>268,957.00</b>	<b>268,957.00</b>	<b>44,338.29</b>	<b>296,074.00</b>	<b>(27,117.00)</b>	<b>-10.1%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	37,072.00	37,072.00	7,166.05	38,572.00	(1,500.00)	-4.0%
Dues and Memberships		5300	3,165.00	3,165.00	2,204.08	4,275.00	(1,110.00)	-35.1%
Insurance		5400-5450	15,282.00	15,282.00	14,188.38	15,282.00	0.00	0.0%
Operations and Housekeeping Services		5500	105,150.00	105,150.00	31,307.89	113,150.00	(8,000.00)	-7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,574.00	48,574.00	14,990.67	51,836.00	(3,262.00)	-6.7%
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	309,182.00	309,182.00	100,523.41	320,586.00	(11,404.00)	-3.7%
Communications		5900	44,088.00	44,088.00	14,017.38	39,783.00	4,305.00	9.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>562,513.00</b>	<b>562,513.00</b>	<b>184,397.86</b>	<b>583,484.00</b>	<b>(20,971.00)</b>	<b>-3.7%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,072,275.00</b>	<b>4,072,275.00</b>	<b>1,315,369.79</b>	<b>4,383,422.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
6371	CalWORKs for ROCP or Adult Education	35,577.00
6391	Adult Education Block Grant Program	59,053.79
9010	Other Restricted Local	28,992.17
Total, Restricted Balance		<u>123,622.96</u>

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	262,875.00	0.00%	262,875.00	0.00%	262,875.00
3. Other State Revenues	8300-8599	2,746,156.00	0.07%	2,748,066.00	0.07%	2,750,014.00
4. Other Local Revenues	8600-8799	1,225,401.00	0.00%	1,225,401.00	0.00%	1,225,401.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,234,432.00	0.05%	4,236,342.00	0.05%	4,238,290.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	1,454,777.00	1.00%	1,469,325.00	1.00%	1,484,018.00
2. Classified Salaries	2000-2999	859,762.00	1.00%	868,360.00	1.00%	877,043.00
3. Employee Benefits	3000-3999	1,189,325.00	3.15%	1,226,810.00	4.01%	1,275,983.00
4. Books and Supplies	4000-4999	296,074.00	-9.16%	268,957.00	0.00%	268,957.00
5. Services and Other Operating Expenditures	5000-5999	583,484.00	-3.59%	562,513.00	0.00%	562,513.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		
11. Total (Sum lines B1 thru B10)		4,383,422.00	0.29%	4,395,965.00	1.65%	4,468,514.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(148,990.00)		(159,623.00)		(230,224.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,216,577.05		1,067,587.05		907,964.05
2. Ending Fund Balance (Sum lines C and D1)		1,067,587.05		907,964.05		677,740.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	123,622.96		124,000.00		124,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		330,314.05
2. Other Commitments	9760	724,793.09		564,166.05		
d. Assigned	9780	219,171.00		219,798.00		223,426.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,067,587.05		907,964.05		677,740.05
<b>E. ASSUMPTIONS</b>						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Note: See attached assumption worksheet.						

MetroED Assumptions Used in MYP  
 2018-19 First Interim

	2018-19	2019-20	2020-21	2021-22	2022-23
Salary Step & Column					
rate increase	0.01	0.01	0.01	0.01	0.01
STRS	0.1628	0.1813	0.1910	0.1910	0.1910
PERS	0.18062	0.2080	0.2350	0.2460	0.2460
PERS EE	0.07	0	0	0	0
SS alterative	0.0375	0.0375	0.0375	0.0375	0.0375
FICA	0.062	0.062	0.062	0.062	0.062
Medicare	0.0145	0.0145	0.0145	0.0145	0.0145
SUI	0.0005	0.0005	0.0005	0.0005	0.0005
WC	0.017356	0.017356	0.017356	0.017356	0.017356
H & W rate increase	0.05	0.05	0.05	0.05	0.05
STRS on behalf rate increase	0.02	0.02	0.02	0.02	0.02

**ADULT EDUCATION FUND 11**  
**Multiyear Projections**  
**Unrestricted/Restricted**

Description	Object Codes	2018-19		2019-20		2020-21		2021-22		2022-23	
		First Interim Budget (A)	% Change (B)	Projection (C)	% Change (D)	Projection (E)	% Change (D)	Projection (E)	% Change (D)	Projection (E)	
<b>A. REVENUES:</b>											
1. Revenue Limit Sources	8010-8099										
2. Federal Revenues	8100-8299	262,875	0.00%	262,875	0.00%	262,875	0.00%	262,875	0.00%	262,875	
3. Other State Revenues	8300-8599	2,746,156	0.07%	2,748,066	0.07%	2,750,014	0.07%	2,752,001	0.07%	2,754,028	
4. Other Local Revenues	8600-8799	1,225,401	0.00%	1,225,401	0.00%	1,225,401	0.00%	1,225,401	0.00%	1,225,401	
5. Other Financing Sources	8900-8999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
<b>6. TOTAL REVENUE</b>		<b>4,234,432</b>	<b>0.05%</b>	<b>4,236,342</b>	<b>0.05%</b>	<b>4,238,290</b>	<b>0.05%</b>	<b>4,240,277</b>	<b>0.05%</b>	<b>4,242,304</b>	
<b>B. EXPENDITURES:</b>											
1. Certificated Salaries											
a. Base Salaries		1,454,777		1,454,777		1,469,325		1,484,018		1,498,858	
b. Step & Column Adjustment		0		14,548		14,693		14,840		14,989	
c. Other Adjustments		0		0		0		0		0	
e. Total Certificated Salaries	1000-1999	1,454,777	1.00%	1,469,325	1.00%	1,484,018	1.00%	1,498,858	1.00%	1,513,847	
2. Classified Wages											
a. Base Salaries		859,762		859,762		868,360		877,043		885,814	
b. Step & Column Adjustment		0		8,598		8,684		8,770		8,858	
c. Other Adjustments		0		0		0		0		0	
e. Total Classified Salaries	2000-2999	859,762	1.00%	868,360	1.00%	877,043	1.00%	885,814	1.00%	894,672	
3. Employee Benefits	3000-3999	1,189,325	3.15%	1,226,810	4.01%	1,275,983	5.03%	1,340,138	2.85%	1,378,305	
4. Books & Supplies	4000-4999	296,074	-9.16%	268,957	0.00%	268,957	0.00%	268,957	0.00%	268,957	
5. Services & Other Operating Expenses	5000-5999	583,484	-3.59%	562,513	0.00%	562,513	0.00%	562,513	0.00%	562,513	
6. Capital Outlay	6000-6999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
7100-7299,											
7. Other Outgo (incl 7400-7499)	7400-7499	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
8. Direct Support/Indirect Costs	7300-7399	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
9. Other Financing Uses	7600-7699	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
<b>11. TOTAL EXPENDITURES</b>		<b>4,383,422</b>	<b>0.29%</b>	<b>4,395,964</b>	<b>1.65%</b>	<b>4,468,514</b>	<b>1.96%</b>	<b>4,556,279</b>	<b>1.36%</b>	<b>4,618,294</b>	
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>											
		<b>(148,990)</b>		<b>(159,622)</b>		<b>(230,224)</b>		<b>(316,002)</b>		<b>(375,990)</b>	
<b>D. FUND BALANCE &amp; RESERVES:</b>											
1. Net Beginning Fund Balance		1,216,577		1,067,587		907,965		677,740		361,738	
2. Ending Fund Balance		1,067,587		907,965		677,740		361,738		-14,252	
3. Components of Ending Fund Balance											
a. Nonspendable	9710-9719	0		0		0		0		0	
b. Restricted	9740	123,623		124,000		124,000		0		0	
c. Committed	9760	724,793		564,166		330,315		133,924		-14,252	
d. Assigned											
Other Assignments	9780	0		0		0		0		0	
5% Reserved for Board Cashflow	9780	219,171		219,798		223,426		227,814		0	
e. Unassigned/Unappropriated											
1. Reserve for Economic Uncertainties	9789	0		0		0		0		0	
2. Unassigned/Unappropriated	9790	0		0		0		0		0	
<b>f. ENDING FUND BALANCE</b>		<b>1,067,587</b>		<b>907,965</b>		<b>677,740</b>		<b>361,738</b>		<b>-14,252</b>	
<b>E. AVAILABLE RESERVES:</b>											
a. Reserve for Economic Uncertainties	9789	0		0		0		0		0	
b. Unassigned/Unappropriated	9790	0		0		0		0		0	
<b>4. TOTAL AVAILABLE RESERVES - BY PERCENT</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>F. RECOMMENDED RESERVES:</b>											
JPA		0		0		0		0		0	
5. Reserve Standard Percentage Level		5%		5%		5%		5%		5%	
6. Reserve Standard - By Percent		219,171		219,798		223,426		227,814		230,915	
7. Available Reserves Meet the Reserve Standard		YES		YES		YES		NO		NO	



2018-19 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

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)
<b>A. REVENUES</b>								
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	1,000.00	1,000.00	(0.01)	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	(0.01)	1,000.00		
<b>B. EXPENDITURES</b>								
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	3,562.00	3,562.00	0.00	3,562.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,394.00	50,394.00	0.00	50,394.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,261.00	19,261.00	0.00	19,261.00	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			73,217.00	73,217.00	0.00	73,217.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(72,217.00)	(72,217.00)	(0.01)	(72,217.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,783.00	27,783.00	(0.01)	27,783.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,661.50	13,661.50		13,661.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,661.50	13,661.50		13,661.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,661.50	13,661.50		13,661.50		
2) Ending Balance, June 30 (E + F1e)			41,444.50	41,444.50		41,444.50		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	41,444.50	41,444.50		41,444.50		
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		

2018-19 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

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)
<b>LCFF SOURCES</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	(0.01)	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,000.00</b>	<b>1,000.00</b>	<b>(0.01)</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,000.00</b>	<b>1,000.00</b>	<b>(0.01)</b>	<b>1,000.00</b>		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,562.00	3,562.00	0.00	3,562.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,562.00	3,562.00	0.00	3,562.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,956.00	38,956.00	0.00	38,956.00	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	11,438.00	11,438.00	0.00	11,438.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			50,394.00	50,394.00	0.00	50,394.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,261.00	19,261.00	0.00	19,261.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			19,261.00	19,261.00	0.00	19,261.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			73,217.00	73,217.00	0.00	73,217.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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 Capital Leases		8972	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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)
<b>A. REVENUES</b>								
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	7,100.00	7,100.00	0.00	7,100.00	0.00	0.0%
5) TOTAL, REVENUES			7,100.00	7,100.00	0.00	7,100.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,100.00	7,100.00	0.00	7,100.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,100.00	7,100.00	0.00	7,100.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,312,545.93	1,312,545.93		1,312,545.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,312,545.93	1,312,545.93		1,312,545.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,312,545.93	1,312,545.93		1,312,545.93		
2) Ending Balance, June 30 (E + F1e)			1,319,645.93	1,319,645.93		1,319,645.93		
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								
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	1,319,645.93	1,319,645.93		1,319,645.93		
Long-Term Deb/ OPEB	0000	9780	1,319,645.93					
Long-Term Deb/ OPEB	0000	9780		1,319,645.93				
Long-Term Deb/ OPEB	0000	9780				1,319,645.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,100.00	7,100.00	0.00	7,100.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,100.00</b>	<b>7,100.00</b>	<b>0.00</b>	<b>7,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,100.00</b>	<b>7,100.00</b>	<b>0.00</b>	<b>7,100.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



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)
<b>A. REVENUES</b>								
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	360,000.00	360,000.00	336,775.45	583,775.00	223,775.00	62.2%
5) TOTAL, REVENUES			360,000.00	360,000.00	336,775.45	583,775.00		
<b>B. EXPENDITURES</b>								
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	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,000.00	80,000.00	59,859.89	202,615.00	(122,615.00)	-153.3%
6) Capital Outlay		6000-6999	113,000.00	113,000.00	3,508.92	501,175.00	(388,175.00)	-343.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			200,000.00	200,000.00	63,368.81	710,790.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			160,000.00	160,000.00	273,406.64	(127,015.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

2018-19 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			160,000.00	160,000.00	273,406.64	(127,015.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,564,306.92	1,564,306.92		1,564,306.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,564,306.92	1,564,306.92		1,564,306.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,564,306.92	1,564,306.92		1,564,306.92		
2) Ending Balance, June 30 (E + F1e)			1,724,306.92	1,724,306.92		1,437,291.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,724,306.92	1,724,306.92		1,437,291.92		
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		

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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	353,000.00	353,000.00	336,775.45	576,775.00	223,775.00	63.4%
Interest		8660	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>360,000.00</b>	<b>360,000.00</b>	<b>336,775.45</b>	<b>583,775.00</b>	<b>223,775.00</b>	<b>62.2%</b>
<b>TOTAL, REVENUES</b>			<b>360,000.00</b>	<b>360,000.00</b>	<b>336,775.45</b>	<b>583,775.00</b>		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
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	80,000.00	80,000.00	59,859.89	202,615.00	(122,615.00)	-153.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>59,859.89</b>	<b>202,615.00</b>	<b>(122,615.00)</b>	<b>-153.3%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	75,000.00	(75,000.00)	New
Buildings and Improvements of Buildings		6200	113,000.00	113,000.00	3,508.92	403,892.00	(290,892.00)	-257.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	22,283.00	(22,283.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>113,000.00</b>	<b>113,000.00</b>	<b>3,508.92</b>	<b>501,175.00</b>	<b>(388,175.00)</b>	<b>-343.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>63,368.81</b>	<b>710,790.00</b>		

2018-19 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	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%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

2018-19 First Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,825.00	3,825.00	0.00	3,825.00	0.00	0.0%
5) TOTAL, REVENUES			3,825.00	3,825.00	0.00	3,825.00		
<b>B. EXPENDITURES</b>								
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	7,739.19	7,740.00	(7,740.00)	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			0.00	0.00	7,739.19	7,740.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,825.00	3,825.00	(7,739.19)	(3,915.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,825.00	3,825.00	(7,739.19)	(3,915.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	370,691.24	370,691.24		370,691.24	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			370,691.24	370,691.24		370,691.24		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			370,691.24	370,691.24		370,691.24		
2) Ending Balance, June 30 (E + F1e)								
			374,516.24	374,516.24		366,776.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	238,469.10	238,469.10		230,729.10		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	136,047.14	136,047.14		136,047.14		
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		



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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	3,825.00	3,825.00	0.00	3,825.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,825.00	3,825.00	0.00	3,825.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,825.00	3,825.00	0.00	3,825.00		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
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	7,739.19	7,740.00	(7,740.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>7,739.19</b>	<b>7,740.00</b>	<b>(7,740.00)</b>	<b>New</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>7,739.19</b>	<b>7,740.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
7710	State School Facilities Projects	230,729.10
Total, Restricted Balance		<u>230,729.10</u>

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)
<b>A. REVENUES</b>								
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	37,932.00	37,932.00	7,457.64	37,932.00	0.00	0.0%
5) TOTAL, REVENUES			37,932.00	37,932.00	7,457.64	37,932.00		
<b>B. EXPENDITURES</b>								
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	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,500.00	19,500.00	0.00	19,500.00	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			35,500.00	35,500.00	0.00	35,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,432.00	2,432.00	7,457.64	2,432.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,432.00	2,432.00	7,457.64	2,432.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	976,055.32	976,055.32		976,055.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			976,055.32	976,055.32		976,055.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			976,055.32	976,055.32		976,055.32		
2) Ending Balance, June 30 (E + F1e)			978,487.32	978,487.32		978,487.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	978,487.32	978,487.32		978,487.32		
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			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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	37,932.00	37,932.00	7,457.64	37,932.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			37,932.00	37,932.00	7,457.64	37,932.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			37,932.00	37,932.00	7,457.64	37,932.00		



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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,000.00</b>	<b>16,000.00</b>	<b>0.00</b>	<b>16,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	19,500.00	19,500.00	0.00	19,500.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>19,500.00</b>	<b>19,500.00</b>	<b>0.00</b>	<b>19,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>35,500.00</b>	<b>35,500.00</b>	<b>0.00</b>	<b>35,500.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

SACS2018ALL Financial Reporting Software - 2018.2.0  
 12/3/2018 9:18:14 AM

43-40360-0000000

First Interim  
 2018-19 Original Budget  
 Technical Review Checks

Metropolitan Education

Santa Clara 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**

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6382-0-0000-0000-8590	6382	1,183,382.00
Explanation:		
Resource 6382 is a valid resource. We updated our SACS tables and the County did update the QSS tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.		
01-6382-0-6000-1000-5800	6382	37,500.00
01-6382-0-6000-2100-4300	6382	15,000.00
01-6382-0-6000-2100-5200	6382	8,399.00
01-6382-0-6000-2100-5300	6382	12,000.00
01-6382-0-6000-2100-5800	6382	386,146.00
01-6382-0-6000-2700-5800	6382	724,337.00
01-6382-0-0000-0000-979Z	6382	0.00
01-6382-0-0000-0000-9740	6382	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6382-0-0000-0000-8590	01	6382	1,183,382.00
01-6382-0-0000-0000-9740	01	6382	0.00
01-6382-0-0000-0000-979Z	01	6382	0.00
01-6382-0-6000-1000-5800	01	6382	37,500.00
01-6382-0-6000-2100-4300	01	6382	15,000.00
01-6382-0-6000-2100-5200	01	6382	8,399.00
01-6382-0-6000-2100-5300	01	6382	12,000.00
01-6382-0-6000-2100-5800	01	6382	386,146.00
01-6382-0-6000-2700-5800	01	6382	724,337.00
Explanation:			

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.

## **GENERAL LEDGER CHECKS**

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0  
12/3/2018 9:19:32 AM

43-40360-0000000

First Interim  
2018-19 Board Approved Operating Budget  
Technical Review Checks

Metropolitan Education

Santa Clara 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**

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	VALUE		
FD	RS	PY	GO	FN	OB		
01	6382	0	0000	0000	8590	6382	1,183,382.00
Explanation:							
Resource 6382 is a valid resource. We updated our SACS tables and the County did update the QSS tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.							
01	6382	0	6000	1000	5800	6382	37,500.00
01	6382	0	6000	2100	4300	6382	15,000.00
01	6382	0	6000	2100	5200	6382	8,399.00
01	6382	0	6000	2100	5300	6382	12,000.00
01	6382	0	6000	2100	5800	6382	386,146.00
01	6382	0	6000	2700	5800	6382	724,337.00
01	6382	0	0000	0000	979Z	6382	0.00
01	6382	0	0000	0000	9740	6382	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
01	6382	0	0000	0000	8590	01	6382	1,183,382.00
01	6382	0	0000	0000	9740	01	6382	0.00
01	6382	0	0000	0000	979Z	01	6382	0.00
01	6382	0	6000	1000	5800	01	6382	37,500.00
01	6382	0	6000	2100	4300	01	6382	15,000.00
01	6382	0	6000	2100	5200	01	6382	8,399.00
01	6382	0	6000	2100	5300	01	6382	12,000.00
01	6382	0	6000	2100	5800	01	6382	386,146.00
01	6382	0	6000	2700	5800	01	6382	724,337.00

Explanation:

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0  
 12/5/2018 3:58:21 PM

43-40360-0000000

First Interim  
 2018-19 Projected Totals  
 Technical Review Checks

Metropolitan Education

Santa Clara 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**

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		

01-6382-0-0000-0000-8590	6382	2,259,493.00
--------------------------	------	--------------

Explanation:

Resource 6382 is a valid resource. We updated our SACS tables and the County did update the QSS tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.

01-6382-0-6000-1000-1100	6382	220,000.00
01-6382-0-6000-1000-3101	6382	35,843.00
01-6382-0-6000-1000-3301	6382	3,193.00
01-6382-0-6000-1000-3401	6382	87,030.00
01-6382-0-6000-1000-3501	6382	112.00
01-6382-0-6000-1000-3601	6382	3,822.00
01-6382-0-6000-1000-5800	6382	51,600.00
01-6382-0-6000-2100-4300	6382	97,576.00
01-6382-0-6000-2100-4400	6382	23,650.00
01-6382-0-6000-2100-5200	6382	20,203.00
01-6382-0-6000-2100-5300	6382	12,000.00
01-6382-0-6000-2100-5800	6382	593,420.00
01-6382-0-6000-2100-5900	6382	1,000.00
01-6382-0-6000-2700-5800	6382	1,108,485.00
01-6382-0-6000-8500-6500	6382	1,559.00
01-6382-0-0000-0000-979Z	6382	0.00
01-6382-0-0000-0000-9740	6382	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			

01-6382-0-0000-0000-8590	01	6382	2,259,493.00
--------------------------	----	------	--------------



01-6382-0-0000-0000-9740	01	6382	0.00
01-6382-0-0000-0000-979Z	01	6382	0.00
01-6382-0-6000-1000-1100	01	6382	220,000.00
01-6382-0-6000-1000-3101	01	6382	35,843.00
01-6382-0-6000-1000-3301	01	6382	3,193.00
01-6382-0-6000-1000-3401	01	6382	87,030.00
01-6382-0-6000-1000-3501	01	6382	112.00
01-6382-0-6000-1000-3601	01	6382	3,822.00
01-6382-0-6000-1000-5800	01	6382	51,600.00
01-6382-0-6000-2100-4300	01	6382	97,576.00
01-6382-0-6000-2100-4400	01	6382	23,650.00
01-6382-0-6000-2100-5200	01	6382	20,203.00
01-6382-0-6000-2100-5300	01	6382	12,000.00
01-6382-0-6000-2100-5800	01	6382	593,420.00
01-6382-0-6000-2100-5900	01	6382	1,000.00
01-6382-0-6000-2700-5800	01	6382	1,108,485.00
01-6382-0-6000-8500-6500	01	6382	1,559.00

Explanation:

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0  
12/3/2018 9:22:05 AM

43-40360-0000000

First Interim  
2018-19 Actuals to Date  
Technical Review Checks

Metropolitan Education

Santa Clara 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**

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6382-0-0000-0000-8590	6382	2,259,492.89
Explanation:		
Resource 6382 is a valid resource. We updated our SACS tables and the County did update the QSS tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.		
01-6382-0-6000-1000-1100	6382	83,810.40
01-6382-0-6000-1000-3101	6382	13,408.45
01-6382-0-6000-1000-3301	6382	1,204.81
01-6382-0-6000-1000-3401	6382	33,694.04
01-6382-0-6000-1000-3501	6382	41.57
01-6382-0-6000-1000-3601	6382	1,442.12
01-6382-0-6000-2100-4400	6382	17,162.26
01-6382-0-6000-2100-5800	6382	32,231.25
01-6382-0-6000-2700-5800	6382	12,111.05
01-6382-0-0000-0000-979Z	6382	2,064,386.94
01-6382-0-0000-0000-9740	6382	2,064,386.94

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6382-0-0000-0000-8590	01	6382	2,259,492.89
01-6382-0-0000-0000-9740	01	6382	2,064,386.94
01-6382-0-0000-0000-979Z	01	6382	2,064,386.94
01-6382-0-6000-1000-1100	01	6382	83,810.40
01-6382-0-6000-1000-3101	01	6382	13,408.45
01-6382-0-6000-1000-3301	01	6382	1,204.81

01-6382-0-6000-1000-3401	01	6382	33,694.04
01-6382-0-6000-1000-3501	01	6382	41.57
01-6382-0-6000-1000-3601	01	6382	1,442.12
01-6382-0-6000-2100-4400	01	6382	17,162.26
01-6382-0-6000-2100-5800	01	6382	32,231.25
01-6382-0-6000-2700-5800	01	6382	12,111.05

Explanation:

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

---