



Metropolitan Education District

# First Interim Financial Report 2017-18

Presented to the  
Governing Board  
December 13, 2017

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Alyssa Lynch

Prepared by:

Marie dela Cruz, Chief Business Officer  
Ariel Owen, Fiscal Services Manager



**Metropolitan Education District**

# **First Interim Financial Report 2017-18**

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# Executive Summary & Budget AT-A-Glance

**Metropolitan Education District  
Executive Summary  
2017-18 First Interim Financial Report**

Presented below is a summary of the 2017-18 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 reported that October revenues fell short of budget projections by \$1 million; however, overall year to date revenues exceed budget projections by \$673 million.

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 23.8% by 2020-21. According to the LAO, total employer contributions to CalSTRS and CalPERS are anticipated to reach \$10.4 billion by 2020-21, compared to \$3.4 billion in 2013-14.

The 2018-19 State Budget process officially starts on January 10, 2018 when the Governor will release his proposals for the coming budget year. This will be Governor Brown’s last Budget.

**Multi-Year Projections:**

Within the multi-year projections, there are reserves earmarked for the PERS and STRS employer contribution increase, cashflow, technology upgrades/replacements, 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 \$1,110,876. The Adult Education Fund shows a deficit of \$193,979; however, this will be covered by last year’s unspent carryover funds.

**Current Year Considerations:**

The California Career Pathways Trust (CCPT) Grant is set to expire in June 2018. This grant provides \$6 million over a 3 year period (2015-16 to 2017-18). As of June 30, 2017, approximately \$2.5 million of the CCPT grant has been spent. With \$3.5 million remaining to be spent, several partners have requested that the CCPT funding be extended to April 2019.



MetroED has received \$588,326 from the CTE Incentive Grant (CTEIG). Grant funds have been used to enhance and upgrade SVCTE programs. The final round of funding will be allocated in the Spring 2018.

**Fund Balance/Reserves:**

The General Fund budget projects that the fund balance may decrease by 7% due to deficit and grant carryover spending. The Reserve for Economic Uncertainty after assigning funds to other designations is 9% in the General Fund.

Fund Balance General Fund	Adopted Budget	First Interim Budget
<b>Beginning Balance</b>	6,412,553	6,412,553
<b>Ending Balance (Projected)</b>	5,709,166	5,301,677

The reserves in the Adult Education Fund are projected to decrease \$193K in the current year due to 2016-17 carryover fund expenditures.

Fund Balance Adult Education	Adopted Budget	First Interim Budget
<b>Beginning Balance</b>	1,298,132	1,298,132
<b>Ending Balance (Projected)</b>	1,298,837	1,104,153

**Revenues:**

General Fund revenues increased by 14% compared to the Adopted Budget mostly due to carryover adjustments to the CCPT grant.

Revenues (General Fund 01)	Adopted Budget	1st Interim	Change	%
<b>Federal</b>	13,394	16,073	2,679	20.0%
<b>State</b>	2,316,942	4,106,135	1,789,193	77.2%
<b>Local Revenue</b>	11,456,045	11,638,079	182,034	1.6%
<b>Total</b>	13,786,381	15,760,287	1,973,906	14.3%

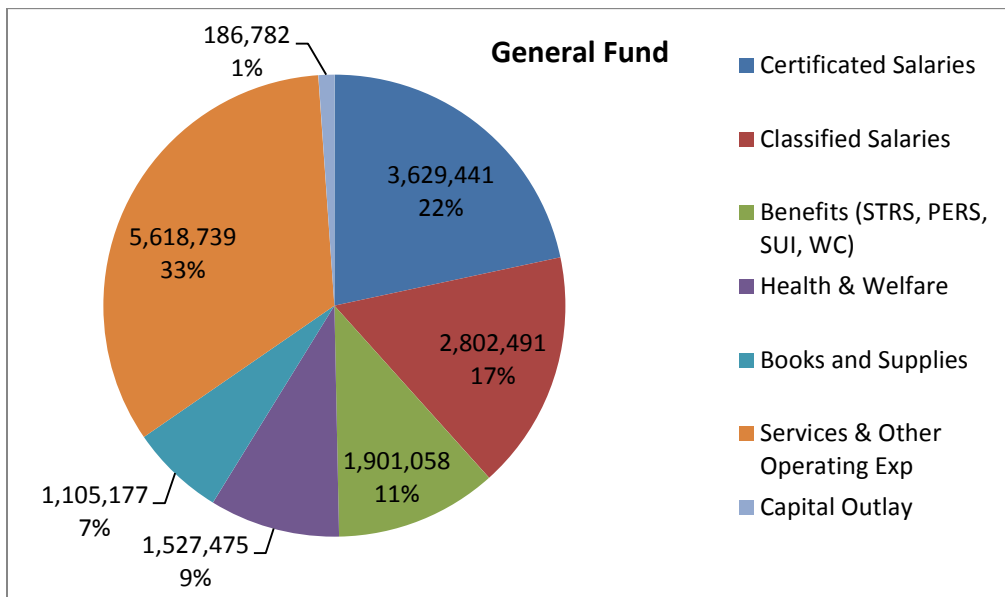
The Adult Education Fund revenues have been adjusted with a 4.8% decrease due to a \$196K decrease in WIOA (Workforce Investment and Opportunity Act) Federal funding.

Revenues Adult Ed (Fund 11)	Adopted Budget	1st Interim	Change	%
<b>Federal</b>	430,618	233,712	(196,906)	-45.7%
<b>State</b>	2,498,950	2,498,950	0	0.0%
<b>Local Revenue</b>	1,206,601	1,206,601	0	0.0%
<b>Total</b>	4,136,169	3,939,263	(196,906)	-4.8%

**Expenditures:**

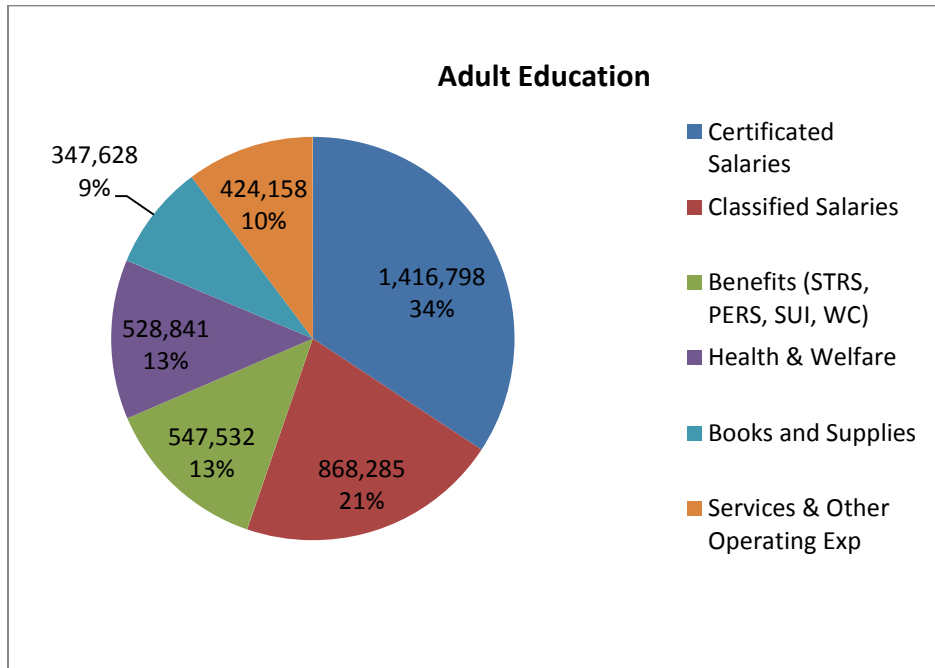
General Fund expenditures have increased \$2.3 million since the Adopted Budget mainly due to adjustments in the CCPT Grant carryover. Salaries and benefits represent 58% of overall expenditures.

Expenditures (General Fund 01)	Adopted Budget	1st Interim	Change
<b>Certificated Salaries</b>	3,402,385	3,629,441	227,056
<b>Classified Salaries</b>	2,832,113	2,802,491	(29,622)
<b>Benefits (STRS, PERS, SUI, WC)</b>	2,133,609	1,901,058	(232,551)
<b>Health &amp; Welfare Benefits</b>	1,452,286	1,527,475	75,189
<b>Books and Supplies</b>	833,448	1,105,177	271,729
<b>Services &amp; Other Operating Exp</b>	3,757,227	5,618,739	1,861,512
<b>Capital Outlay</b>	78,700	186,782	108,082
<b>Transfer Out</b>	0	100,000	100,000
<b>Total Expenditures</b>	<b>14,489,768</b>	<b>16,871,163</b>	<b>2,381,395</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>	1,410,602	1,416,798	6,196
<b>Classified Salaries</b>	892,036	868,285	(23,751)
<b>Benefits (STRS, PERS, SUI, W/C)</b>	569,503	547,532	(21,971)
<b>Health &amp; Welfare Benefits</b>	609,164	528,841	(80,323)
<b>Books and Supplies</b>	231,479	347,628	116,149
<b>Services &amp; Other Operating Exp</b>	423,090	424,158	1,068
<b>Capital Outlay</b>	0	0	0
<b>Total Expenditures</b>	<b>4,135,874</b>	<b>4,133,242</b>	<b>(2,632)</b>



**Critical Issues:**

The most critical issue facing MetroED and Career Technical Education is the lack of dedicated, ongoing funding for the future. We are grateful that we have a three-year funding agreement with our JPA member districts (2016-17 thru 2018-19) but will continue to advocate for direct and permanent funding from the State.

**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, Julia Xu, Sarah Martin, Sheena Fuentes, Sandy Smith, Kristee Smith and Lynn Catral.

Respectfully submitted,

Marie dela Cruz  
Chief Business Officer

December 13, 2017 Board Meeting

**METROPOLITAN EDUCATION DISTRICT**

**2017-18 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>	15,760,287	16,871,163	(1,110,876)	7,720,709	6,609,833
<b>11- Adult Education Fund</b>	3,939,263	4,133,242	(193,979)	1,554,548	1,360,569
<b>14- Deferred Maintenance Fund</b>	101,000	157,916	(56,916)	129,134	72,218
<b>17- Special Reserve Fund Other Than Capital Outlay</b>	7,100	0	7,100	1,293,836	1,300,936
<b>21- Building Fund</b>	200,056	490,577	(290,521)	1,730,415	1,439,894
<b>35- County School Facilities Fund</b>	3,825	0	3,825	403,394	407,219
<b>40- Special Reserve for Capital Outlay Fund</b>	37,932	280,500	(242,568)	1,093,654	851,086
<b>Total All Funds</b>	20,049,463	21,933,398	(1,883,935)	13,925,690	12,041,755



# JPA Certification

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: *Alyssa Lynch*  
JPA Administrator or Designee

Date: 12-14-17

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: 12-13-2017

Signed: *Jim Canan*  
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: Marie dela Cruz

Telephone: 408-723-6419

Title: Chief Business Officer

E-mail: mdelacruz@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 (2016-17) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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	





# Fund 01

## General Fund

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	13,394.00	13,394.00	0.00	16,073.00	2,679.00	20.0%
3) Other State Revenue		8300-8599	2,316,942.00	2,316,942.00	3,856,134.25	4,106,135.00	1,789,193.00	77.2%
4) Other Local Revenue		8600-8799	11,456,045.00	11,456,045.00	2,270,167.73	11,638,079.00	182,034.00	1.6%
5) TOTAL, REVENUES			13,786,381.00	13,786,381.00	6,126,301.98	15,760,287.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,402,385.00	3,402,385.00	958,056.49	3,629,441.00	(227,056.00)	-6.7%
2) Classified Salaries		2000-2999	2,832,113.00	2,832,113.00	890,251.95	2,802,491.00	29,622.00	1.0%
3) Employee Benefits		3000-3999	3,585,895.00	3,585,895.00	1,072,856.93	3,428,533.00	157,362.00	4.4%
4) Books and Supplies		4000-4999	833,448.00	833,448.00	216,276.29	1,105,177.00	(271,729.00)	-32.6%
5) Services and Other Operating Expenditures		5000-5999	3,757,227.00	3,757,227.00	774,208.94	5,618,739.00	(1,861,512.00)	-49.5%
6) Capital Outlay		6000-6999	78,700.00	78,700.00	0.00	186,782.00	(108,082.00)	-137.3%
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			14,489,768.00	14,489,768.00	3,911,650.60	16,771,163.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(703,387.00)	(703,387.00)	2,214,651.38	(1,010,876.00)		
<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	100,000.00	(100,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(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>			(703,387.00)	(703,387.00)	2,214,651.38	(1,110,876.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,412,553.40	6,412,553.40		6,412,553.40	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)			6,412,553.40	6,412,553.40		6,412,553.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,412,553.40	6,412,553.40		6,412,553.40		
2) Ending Balance, June 30 (E + F1e)			5,709,166.40	5,709,166.40		5,301,677.40		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			195,580.58	195,580.58		167,898.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			3,415,938.69	3,415,938.69		3,549,841.69		
5% Board Reserve for Cash Flow	0000	9780	724,488.00					
PARS	0000	9780	734,066.00					
STRS/ PERS Rate Increase	0000	9780	623,450.00					
Legal/LEA Program/Student Funds	0000	9780	182,893.00					
Deferred Maintenance	0000	9780	500,000.00					
Technology upgrade	0000	9780	300,000.00					
Lottery Carryover	0000	9780	351,041.69					
5% Board Reserve for Cash Flow	0000	9780		724,488.00		838,558.00		
PARS	0000	9780		734,066.00		734,066.00		
STRS/ PERS Rate Increase	0000	9780		623,450.00		643,193.00		
Legal/LEA Program/Student Funds	0000	9780		182,893.00		182,983.00		
Deferred Maintenance	0000	9780		500,000.00		500,000.00		
Technology upgrade	0000	9780		300,000.00		300,000.00		
Lottery Carryover	0000	9780		351,041.69		351,041.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,077,647.13	2,077,647.13		1,563,937.13		
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%
Title I, Part A, Administrator Training (NCLB)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	13,394.00	13,394.00	0.00	16,073.00	2,679.00	20.0%
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>13,394.00</b>	<b>13,394.00</b>	<b>0.00</b>	<b>16,073.00</b>	<b>2,679.00</b>	<b>20.0%</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	164,939.00	164,939.00	327,174.19	327,174.00	162,235.00	98.4%
All Other State Revenue	All Other	8590	2,152,003.00	2,152,003.00	3,528,960.06	3,778,961.00	1,626,958.00	75.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,316,942.00</b>	<b>2,316,942.00</b>	<b>3,856,134.25</b>	<b>4,106,135.00</b>	<b>1,789,193.00</b>	<b>77.2%</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	80,000.00	80,000.00	0.00	25,000.00	(55,000.00)	-68.8%
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	6,375.00	10,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.00	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	10,618,147.00	10,618,147.00	2,021,663.84	10,618,147.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	277,563.00	277,563.00	113,585.89	382,549.00	104,986.00	37.8%
Tuition		8710	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	145,335.00	145,335.00	128,543.00	277,383.00	132,048.00	90.9%
TOTAL, OTHER LOCAL REVENUE			11,456,045.00	11,456,045.00	2,270,167.73	11,638,079.00	182,034.00	1.6%
TOTAL, REVENUES			13,786,381.00	13,786,381.00	6,126,301.98	15,760,287.00		

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,359,790.00	2,359,790.00	703,717.48	2,583,832.00	(224,042.00)	-9.5%
Certificated Pupil Support Salaries		1200	143,313.00	143,313.00	37,010.65	143,313.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	827,100.00	827,100.00	200,324.41	830,114.00	(3,014.00)	-0.4%
Other Certificated Salaries		1900	72,182.00	72,182.00	17,003.95	72,182.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,402,385.00</b>	<b>3,402,385.00</b>	<b>958,056.49</b>	<b>3,629,441.00</b>	<b>(227,056.00)</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	187,268.14	604,312.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	644,352.00	644,352.00	218,674.04	644,352.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,527,919.00	1,527,919.00	474,502.05	1,528,297.00	(378.00)	0.0%
Other Classified Salaries		2900	55,530.00	55,530.00	9,807.72	25,530.00	30,000.00	54.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,832,113.00</b>	<b>2,832,113.00</b>	<b>890,251.95</b>	<b>2,802,491.00</b>	<b>29,622.00</b>	<b>1.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	934,766.00	934,766.00	146,701.36	734,011.00	200,755.00	21.5%
PERS		3201-3202	616,858.00	616,858.00	155,971.64	573,115.00	43,743.00	7.1%
OASDI/Medicare/Alternative		3301-3302	274,207.00	274,207.00	75,376.40	280,937.00	(6,730.00)	-2.5%
Health and Welfare Benefits		3401-3402	1,452,286.00	1,452,286.00	490,665.49	1,527,475.00	(75,189.00)	-5.2%
Unemployment Insurance		3501-3502	10,950.00	10,950.00	920.47	11,098.00	(148.00)	-1.4%
Workers' Compensation		3601-3602	109,727.00	109,727.00	31,669.00	114,796.00	(5,069.00)	-4.6%
OPEB, Allocated		3701-3702	187,101.00	187,101.00	171,552.57	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>3,585,895.00</b>	<b>3,585,895.00</b>	<b>1,072,856.93</b>	<b>3,428,533.00</b>	<b>157,362.00</b>	<b>4.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	14,090.00	14,090.00	0.00	14,090.00	0.00	0.0%
Books and Other Reference Materials		4200	12,702.00	12,702.00	4,642.88	14,446.00	(1,744.00)	-13.7%
Materials and Supplies		4300	627,066.00	627,066.00	143,344.14	792,389.00	(165,323.00)	-26.4%
Noncapitalized Equipment		4400	179,590.00	179,590.00	68,289.27	284,252.00	(104,662.00)	-58.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>833,448.00</b>	<b>833,448.00</b>	<b>216,276.29</b>	<b>1,105,177.00</b>	<b>(271,729.00)</b>	<b>-32.6%</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	810,335.00	810,335.00	212,462.25	1,267,383.00	(457,048.00)	-56.4%
Travel and Conferences		5200	109,372.00	109,372.00	15,823.02	208,559.00	(99,187.00)	-90.7%
Dues and Memberships		5300	24,234.00	24,234.00	17,704.72	38,534.00	(14,300.00)	-59.0%
Insurance		5400-5450	59,553.00	59,553.00	54,906.90	59,553.00	0.00	0.0%
Operations and Housekeeping Services		5500	348,033.00	348,033.00	157,124.72	434,033.00	(86,000.00)	-24.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,927.00	206,927.00	47,175.23	201,282.00	5,645.00	2.7%
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	2,142,253.00	2,142,253.00	262,262.91	3,354,996.00	(1,212,743.00)	-56.6%
Communications		5900	56,520.00	56,520.00	6,749.19	54,399.00	2,121.00	3.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,757,227.00</b>	<b>3,757,227.00</b>	<b>774,208.94</b>	<b>5,618,739.00</b>	<b>(1,861,512.00)</b>	<b>-49.5%</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	26,200.00	26,200.00	0.00	72,237.00	(46,037.00)	-175.7%
Equipment Replacement		6500	52,500.00	52,500.00	0.00	114,545.00	(62,045.00)	-118.2%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>78,700.00</b>	<b>78,700.00</b>	<b>0.00</b>	<b>186,782.00</b>	<b>(108,082.00)</b>	<b>-137.3%</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>			14,489,768.00	14,489,768.00	3,911,650.60	16,771,163.00		



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>								
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	0.00	0.00	0.00	100,000.00	(100,000.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>(100,000.00)</b>	<b>New</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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100,000.00)</b>		

<b>Resource</b>	<b>Description</b>	<b>2017/18 Projected Year Totals</b>
9010	Other Restricted Local	167,898.58
Total, Restricted Balance		<u>167,898.58</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	16,073.00	0.00%	16,073.00	0.00%	16,073.00
3. Other State Revenues	8300-8599	4,106,135.00	-93.61%	262,500.00	0.00%	262,500.00
4. Other Local Revenues	8600-8799	11,638,079.00	-2.23%	11,378,482.00	0.00%	11,378,482.00
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)		15,760,287.00	-26.04%	11,657,055.00	0.00%	11,657,055.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,629,441.00		3,665,735.00
b. Step & Column Adjustment				36,294.00		36,657.00
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	3,629,441.00	1.00%	3,665,735.00	1.00%	3,702,392.00
2. Classified Salaries						
a. Base Salaries				2,802,491.00		2,830,516.00
b. Step & Column Adjustment				28,025.00		28,305.00
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	2,802,491.00	1.00%	2,830,516.00	1.00%	2,858,821.00
3. Employee Benefits	3000-3999	3,428,533.00	6.33%	3,645,439.00	6.20%	3,871,314.00
4. Books and Supplies	4000-4999	1,105,177.00	-32.96%	740,917.00	-11.07%	658,917.00
5. Services and Other Operating Expenditures	5000-5999	5,618,739.00	-62.47%	2,108,827.00	0.00%	2,108,827.00
6. Capital Outlay	6000-6999	186,782.00	-77.82%	41,424.00	0.00%	41,424.00
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	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,871,163.00	-22.75%	13,032,858.00	1.60%	13,241,695.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,110,876.00)		(1,375,803.00)		(1,584,640.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,412,553.40		5,301,677.40		3,925,874.40
2. Ending Fund Balance (Sum lines C and D1)		5,301,677.40		3,925,874.40		2,341,234.40
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		20,000.00
b. Restricted	9740	167,898.58		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	3,549,841.69		3,117,203.00		1,655,305.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,563,937.13		788,671.40		665,929.40
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,301,677.40		3,925,874.40		2,341,234.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	1,563,937.13		788,671.40		665,929.40
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)		1,563,937.13		788,671.40		665,929.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		9.27%		6.05%		5.03%
<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)						
		16,871,163.00		13,032,858.00		13,241,695.00
3. Less: Special Education Pass-through (Not applicable for JPAs)						
		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)						
		16,871,163.00		13,032,858.00		13,241,695.00
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)						
		843,558.15		651,642.90		662,084.75
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)						
		66,000.00		66,000.00		66,000.00
8. Reserve Standard (Greater of Line F6 or F7)						
		843,558.15		651,642.90		662,084.75
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.						
The CCPT grant will end in 2018-19. Other small grants will likewise end in 2018-19. There is no increase in COLA. The certificated and classified salaries are projected to increase by 1% due to Step and Column adjustments in the first and second subsequent years. STRS and PERS rates changes were applied using the SSCAL dartboard. Health and Welfare benefits are at 5%. Supplies and services were cut in the subsequent years due to decrease in grant revenue.						

**GENERAL FUND 01**

Multiyear Projections

First Interim 2017-18

Description	Object Codes	2017-18 First		2018-19		2019-20		2020-21		2021-22
		Interim (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	16,073	0.00%	16,073	0.00%	16,073	0.00%	16,073	0.00%	16,073
3. Other State Revenues	8300-8599	4,106,135	-93.61%	262,500	0.00%	262,500	0.00%	262,500	0.00%	262,500
4. Other Local Revenues	8600-8799	11,638,079	-2.23%	11,378,482	0.00%	11,378,482	0.00%	11,378,482	0.00%	11,378,482
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>15,760,287</b>	<b>-26.04%</b>	<b>11,657,055</b>	<b>0.00%</b>	<b>11,657,055</b>	<b>0.00%</b>	<b>11,657,055</b>	<b>0.00%</b>	<b>11,657,055</b>
<b>B. EXPENDITURES:</b>										
1. Certificated Salaries										
a. Base Salaries		3,629,441		3,629,441		3,665,735		3,702,392		3,739,416
b. Step & Column Adjustment				36,294		36,657		37,024		37,394
c. Cost-of-Living Adjustment				0		0		0		0
d. Other Adjustments		0		0		0		0		0
e. Total Certificated Salaries	1000-1999	3,629,441	1.00%	3,665,735	1.00%	3,702,392	1.00%	3,739,416	1.00%	3,776,810
2. Classified Wages										
a. Base Salaries		2,832,113		2,802,491		2,830,516		2,858,821		2,887,409
b. Step & Column Adjustment				28,025		28,305		28,588		28,874
c. Cost-of-Living Adjustment				0		0		0		0
d. Other Adjustments		0		0		0		0		0
e. Total Classified Salaries	2000-2999	2,802,491	1.00%	2,830,516	1.00%	2,858,821	1.00%	2,887,409	1.00%	2,916,283
3. Employee Benefits	3000-3999	3,428,533	6.33%	3,645,439	6.20%	3,871,314	5.35%	4,078,410	5.32%	4,295,439
4. Books & Supplies	4000-4999	1,105,177	-32.96%	740,917	-11.07%	658,917	0.00%	658,917	-50.00%	329,459
5. Services & Other Operating Expenses	5000-5999	5,618,739	-62.47%	2,108,827	0.00%	2,108,827	0.00%	2,108,827	-62.94%	781,527
6. Capital Outlay	6000-6999	186,782	-77.82%	41,424	0.00%	41,424	0.00%	41,424	0.00%	41,424
Transfers out	7000-7999	100,000								
<b>7. TOTAL EXPENDITURES</b>		<b>16,871,163</b>	<b>-22.75%</b>	<b>13,032,858</b>	<b>1.60%</b>	<b>13,241,695</b>	<b>2.06%</b>	<b>13,514,403</b>	<b>-10.16%</b>	<b>12,140,942</b>
<b>C. NET INCREASE (DECREASE)</b>										
<b>IN FUND BALANCE</b>		<b>(1,110,876)</b>		<b>(1,375,803)</b>		<b>(1,584,640)</b>		<b>(1,857,348)</b>		<b>(483,887)</b>
<b>D. FUND BALANCE &amp; RESERVES:</b>										
1. Net Beginning Fund Balance		6,412,553		5,301,677		3,925,875		2,341,235		483,887
2. Ending Fund Balance		5,301,677		3,925,875		2,341,235		483,887		0
3. Components of Ending Fund Balance										
a. Nonspendable	9710-9719	20,000		20,000		20,000		0		0
b. Restricted	9740	167,990		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	3,549,842		3,117,203		1,655,305		0		0
e. Unassigned/Unappropriated										
1. Reserve for Economic Uncertainties	9789	1,563,846		788,672		665,930		483,887		0
2. Unassigned/Unappropriated	9790	0		0		0		0		0
<b>f. ENDING FUND BALANCE</b>		<b>5,301,677</b>		<b>3,925,875</b>		<b>2,341,235</b>		<b>483,887</b>		<b>0</b>
<b>E. AVAILABLE RESERVES:</b>										
1. General Fund										
a. Stabilization Arrangements	9750	0		0		0		0		0
b. Reserve for Economic Uncertainties	9789	1,563,846		788,672		665,930		483,887		0
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>1,563,846</b>		<b>788,672</b>		<b>665,930</b>		<b>483,887</b>		<b>0</b>
<b>4. TOTAL AVAILABLE RESERVES - BY PERCENT</b>		<b>9.27%</b>		<b>6.05%</b>		<b>5.03%</b>		<b>3.58%</b>		<b>0.00%</b>
<b>F. RECOMMENDED RESERVES:</b>										
1. JPA ADA		0		0		0		0		0
2. Total Expenditures & Other Financing Uses		16,871,163		13,032,858		13,241,695		13,514,403		12,140,942
3. Less: Special Education Pass-through		N/A		N/A		N/A		N/A		N/A
4. Sub-Total		16,871,163		13,032,858		13,241,695		13,514,403		12,140,942
5. Reserve Standard Percentage Level		5%		5%		5%		5%		5%
6. Reserve Standard - By Percent		843,558		651,643		662,085		675,720		607,047
9. Available Reserves Meet the Reserve Standard		<b>YES</b>		<b>YES</b>		<b>YES</b>		<b>NO</b>		<b>NO</b>



		Beginning Balances (Ret. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
<b>A. BEGINNING CASH</b>			10,970,129.00	9,960,623.00	9,428,438.00	8,959,805.00	8,727,634.00	8,371,677.00	8,015,720.00	7,659,764.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	3,856,134.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799		76,526.00	591,252.00	582,842.00	1,019,548.00	1,127,239.00	1,127,239.00	1,127,239.00	1,127,239.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			76,526.00	591,252.00	4,438,976.00	1,019,548.00	1,127,239.00	1,127,239.00	1,127,239.00	1,127,239.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		49,937.00	296,205.00	314,237.00	297,678.00	326,423.00	326,423.00	326,423.00	326,423.00
Classified Salaries	2000-2999		221,454.00	232,297.00	218,214.00	218,286.00	222,780.00	222,780.00	222,780.00	222,780.00
Employee Benefits	3000-3999		358,616.00	239,997.00	237,336.00	236,908.00	281,960.00	281,960.00	281,960.00	281,960.00
Books and Supplies	4000-4999		1,762.00	72,775.00	95,005.00	46,735.00	86,113.00	86,113.00	86,113.00	86,113.00
Services	5000-5999		24,573.00	164,290.00	152,789.00	432,557.00	561,817.00	561,817.00	561,816.00	561,816.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	20,848.00	20,848.00	20,848.00	20,848.00
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>			656,342.00	1,005,564.00	1,017,581.00	1,232,164.00	1,499,941.00	1,499,941.00	1,499,940.00	1,499,940.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	20,000.00								
Accounts Receivable	9200-9299	258,935.00	94,343.00	24,050.00	34,191.00	1,486.00	34,955.00	34,955.00	34,955.00	0.00
Due From Other Funds	9310	8,410.00	393.00	8,017.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	6,423.00	6,423.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		293,768.00	101,159.00	32,067.00	34,191.00	1,486.00	34,955.00	34,955.00	34,955.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	958,208.00	657,085.00	150,875.00	69,082.00	26,536.00	18,210.00	18,210.00	18,210.00	0.00
Due To Other Funds	9610	1,942.00	1,807.00	135.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	54,645.00	0.00	3,856,134.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	3,910,779.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		4,870,929.00	713,537.00	151,010.00	3,925,216.00	26,536.00	18,210.00	18,210.00	18,210.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		182,688.00	1,070.00	997.00	5,495.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		(4,577,161.00)	(429,690.00)	(117,873.00)	(3,890,028.00)	(19,555.00)	16,745.00	16,745.00	16,745.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(1,009,506.00)	(532,185.00)	(468,633.00)	(232,171.00)	(355,957.00)	(355,957.00)	(355,956.00)	(372,701.00)
<b>F. ENDING CASH (A + E)</b>			9,960,623.00	9,428,438.00	8,959,805.00	8,727,634.00	8,371,677.00	8,015,720.00	7,659,764.00	7,287,063.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		7,287,063.00	6,914,364.00	6,541,665.00	6,335,041.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	16,073.00	0.00	0.00		16,073.00	16,073.00
Other State Revenue	8300-8599	0.00	0.00	250,001.00	0.00	0.00		4,106,135.00	4,106,135.00
Other Local Revenue	8600-8799	1,127,239.00	1,127,239.00	1,127,239.00	1,127,238.00	350,000.00		11,638,079.00	11,638,079.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>1,127,239.00</b>	<b>1,127,239.00</b>	<b>1,393,313.00</b>	<b>1,127,238.00</b>	<b>350,000.00</b>	<b>0.00</b>	<b>15,760,287.00</b>	<b>15,760,287.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	326,423.00	326,423.00	326,423.00	326,423.00	60,000.00		3,629,441.00	3,629,441.00
Classified Salaries	2000-2999	222,780.00	222,780.00	222,780.00	222,780.00	130,000.00		2,802,491.00	2,802,491.00
Employee Benefits	3000-3999	281,959.00	281,959.00	281,959.00	281,959.00	100,000.00		3,428,533.00	3,428,533.00
Books and Supplies	4000-4999	86,112.00	86,112.00	86,112.00	86,112.00	200,000.00		1,105,177.00	1,105,177.00
Services	5000-5999	561,816.00	561,816.00	561,816.00	561,816.00	350,000.00		5,618,739.00	5,618,739.00
Capital Outlay	6000-6599	20,848.00	20,848.00	20,847.00	20,847.00	20,000.00		186,782.00	186,782.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	100,000.00	0.00	0.00		100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>1,499,938.00</b>	<b>1,499,938.00</b>	<b>1,599,937.00</b>	<b>1,499,937.00</b>	<b>860,000.00</b>	<b>0.00</b>	<b>16,871,163.00</b>	<b>16,871,163.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00		258,935.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		8,410.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		6,423.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
<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>273,768.00</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00		958,208.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		1,942.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		3,910,779.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
<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>4,870,929.00</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		190,250.00	
<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>(4,406,911.00)</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>(372,699.00)</b>	<b>(372,699.00)</b>	<b>(206,624.00)</b>	<b>(372,699.00)</b>	<b>(510,000.00)</b>	<b>0.00</b>	<b>(5,517,787.00)</b>	<b>(1,110,876.00)</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>6,914,364.00</b>	<b>6,541,665.00</b>	<b>6,335,041.00</b>	<b>5,962,342.00</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								<b>5,452,342.00</b>	



		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
<b>A. BEGINNING CASH</b>			5,962,342.00	5,215,300.00	4,625,319.00	4,441,685.00	4,428,051.00	4,414,416.00	4,400,781.00	4,388,148.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799		77,000.00	592,000.00	1,033,449.00	1,033,449.00	1,033,448.00	1,033,448.00	1,033,448.00	1,033,448.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			77,000.00	592,000.00	1,033,449.00	1,033,449.00	1,033,448.00	1,033,448.00	1,033,448.00	1,033,448.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		36,657.00	293,259.00	327,462.00	327,462.00	327,462.00	327,462.00	327,462.00	327,462.00
Classified Salaries	2000-2999		226,441.00	226,441.00	225,504.00	225,504.00	225,504.00	225,504.00	224,503.00	224,503.00
Employee Benefits	3000-3999		364,544.00	255,181.00	292,372.00	292,372.00	292,372.00	292,372.00	292,371.00	292,371.00
Books and Supplies	4000-4999		1,800.00	72,800.00	46,132.00	46,132.00	46,132.00	46,132.00	46,132.00	46,132.00
Services	5000-5999		24,600.00	164,300.00	155,613.00	155,613.00	155,613.00	155,613.00	155,613.00	155,613.00
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>			654,042.00	1,011,981.00	1,047,083.00	1,047,083.00	1,047,083.00	1,047,083.00	1,046,081.00	1,046,081.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	20,000.00								
Accounts Receivable	9200-9299	375,000.00	125,000.00	125,000.00	125,000.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		395,000.00	125,000.00	125,000.00	125,000.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	885,000.00	295,000.00	295,000.00	295,000.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		885,000.00	295,000.00	295,000.00	295,000.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		(490,000.00)	(170,000.00)	(170,000.00)	(170,000.00)	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(747,042.00)	(589,981.00)	(183,634.00)	(13,634.00)	(13,635.00)	(13,635.00)	(12,633.00)	(12,633.00)
<b>F. ENDING CASH (A + E)</b>			5,215,300.00	4,625,319.00	4,441,685.00	4,428,051.00	4,414,416.00	4,400,781.00	4,388,148.00	4,375,515.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,375,515.00	4,362,882.00	4,350,251.00	4,353,693.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019 0.00	0.00	0.00	0.00	0.00		0.00	
	Property Taxes	8020-8079 0.00	0.00	0.00	0.00	0.00		0.00	
	Miscellaneous Funds	8080-8099 0.00	0.00	0.00	0.00	0.00		0.00	
	Federal Revenue	8100-8299 0.00	0.00	16,073.00	0.00	0.00		16,073.00	16,073.00
	Other State Revenue	8300-8599 0.00	0.00	0.00	262,500.00	0.00		262,500.00	262,500.00
	Other Local Revenue	8600-8799 1,033,448.00	1,033,448.00	1,033,448.00	1,033,448.00	375,000.00		11,378,482.00	11,378,482.00
	Interfund Transfers In	8910-8929 0.00	0.00	0.00	0.00	0.00		0.00	0.00
	All Other Financing Sources	8930-8979 0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		1,033,448.00	1,033,448.00	1,049,521.00	1,295,948.00	375,000.00	0.00	11,657,055.00	11,657,055.00
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999 327,462.00	327,462.00	327,462.00	327,461.00	61,200.00		3,665,735.00	3,665,735.00
	Classified Salaries	2000-2999 224,503.00	224,503.00	224,503.00	224,503.00	132,600.00		2,834,516.00	2,830,516.00
	Employee Benefits	3000-3999 292,371.00	292,371.00	292,371.00	292,371.00	102,000.00		3,645,439.00	3,645,439.00
	Books and Supplies	4000-4999 46,132.00	46,131.00	46,131.00	46,131.00	205,000.00		740,917.00	740,917.00
	Services	5000-5999 155,613.00	155,612.00	155,612.00	155,612.00	363,800.00		2,108,827.00	2,108,827.00
	Capital Outlay	6000-6599 0.00	0.00	0.00	21,024.00	20,400.00		41,424.00	41,424.00
	Other Outgo	7000-7499 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
	All Other Financing Uses	7630-7699 0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		1,046,081.00	1,046,079.00	1,046,079.00	1,067,102.00	885,000.00	0.00	13,036,858.00	13,032,858.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury	9111-9199						0.00	
	Accounts Receivable	9200-9299 0.00	0.00	0.00	0.00			375,000.00	
	Due From Other Funds	9310 0.00	0.00	0.00	0.00			0.00	
	Stores	9320 0.00	0.00	0.00	0.00			0.00	
	Prepaid Expenditures	9330 0.00	0.00	0.00	0.00			0.00	
	Other Current Assets	9340 0.00	0.00	0.00	0.00			0.00	
	Deferred Outflows of Resources	9490 0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	375,000.00	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable	9500-9599 0.00	0.00	0.00	0.00			885,000.00	
	Due To Other Funds	9610 0.00	0.00	0.00	0.00			0.00	
	Current Loans	9640 0.00	0.00	0.00	0.00			0.00	
	Unearned Revenues	9650 0.00	0.00	0.00	0.00			0.00	
	Deferred Inflows of Resources	9690 0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	885,000.00	
<u>Nonoperating</u>									
	Suspense Clearing	9910 0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(510,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		(12,633.00)	(12,631.00)	3,442.00	228,846.00	(510,000.00)	0.00	(1,889,803.00)	(1,375,803.00)
F. ENDING CASH (A + E)		4,362,882.00	4,350,251.00	4,353,693.00	4,582,539.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,072,539.00	

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.

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## **CRITERIA AND STANDARDS**

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- 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 (2014-15)	7,957,368.48	13,310,442.05	59.8%
Second Prior Year (2015-16)	8,367,313.34	14,441,751.09	57.9%
First Prior Year (2016-17)	9,262,778.80	14,448,235.54	64.1%
	Historical Average Ratio:		60.6%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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>55.6% to 65.6%</b>	<b>55.6% to 65.6%</b>	<b>55.6% to 65.6%</b>

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	9,860,465.00	16,771,163.00	58.8%	Met
1st Subsequent Year (2018-19)	10,141,690.00	13,032,858.00	77.8%	Not Met
2nd Subsequent Year (2019-20)	10,432,527.00	13,241,695.00	78.8%	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 (2017-18)	13,394.00	16,073.00	20.0%	Yes
1st Subsequent Year (2018-19)	13,394.00	16,073.00	20.0%	Yes
2nd Subsequent Year (2019-20)	13,394.00	16,073.00	20.0%	Yes

**Explanation**  
(required if Yes)

Carl D . Perkins grant amount is higher than expected.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	2,316,942.00	4,106,135.00	77.2%	Yes
1st Subsequent Year (2018-19)	505,050.00	262,500.00	-48.0%	Yes
2nd Subsequent Year (2019-20)	423,050.00	262,500.00	-38.0%	Yes

**Explanation**  
(required if Yes)

First Interim has the carryover for the CCPT grant. Based on Unaudited Actuals, STRS On-behalf payments was recalculated and the amounts for the First Interim and the two out years were lower than Adopted Budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	11,456,045.00	11,638,079.00	1.6%	No
1st Subsequent Year (2018-19)	11,378,482.00	11,378,482.00	0.0%	No
2nd Subsequent Year (2019-20)	11,378,482.00	11,378,482.00	0.0%	No

**Explanation**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	833,448.00	1,105,177.00	32.6%	Yes
1st Subsequent Year (2018-19)	740,917.00	740,917.00	0.0%	No
2nd Subsequent Year (2019-20)	658,917.00	658,917.00	0.0%	No

**Explanation**  
(required if Yes)

First Interim has the carryover for the CCPT grant.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	3,757,227.00	5,618,739.00	49.5%	Yes
1st Subsequent Year (2018-19)	2,347,315.00	2,108,827.00	-10.2%	Yes
2nd Subsequent Year (2019-20)	2,347,315.00	2,108,827.00	-10.2%	Yes

**Explanation**  
(required if Yes)

First Interim has the carryover for the CCPT grant. For the two out year, services were further reduced to compensate for increases in salaries and benefits.

**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 (2017-18)	13,786,381.00	15,760,287.00	14.3%	Not Met
1st Subsequent Year (2018-19)	11,896,926.00	11,657,055.00	-2.0%	Met
2nd Subsequent Year (2019-20)	11,814,926.00	11,657,055.00	-1.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	4,590,675.00	6,723,916.00	46.5%	Not Met
1st Subsequent Year (2018-19)	3,088,232.00	2,849,744.00	-7.7%	Not Met
2nd Subsequent Year (2019-20)	3,006,232.00	2,767,744.00	-7.9%	Not Met

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

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

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

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

Carl D . Perkins grant amount is higher than expected.

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

First Interim has the carryover for the CCPT grant. Based on Unaudited Actuals, STRS On-behalf payments was recalculated and the amounts for the First Interim and the two out years were lower than Adopted Budget.

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

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

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

First Interim has the carryover for the CCPT grant.

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

First Interim has the carryover for the CCPT grant. For the two out year, services were further reduced to compensate for increases in salaries and benefits.

**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).

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

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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 Reserve for Economic Uncertainties and the 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	9.3%	6.1%	5.0%
<b>JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.1%</b>	<b>2.0%</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 (2017-18)	(1,110,876.00)	16,871,163.00		6.6%	Not Met
1st Subsequent Year (2018-19)	(1,375,803.00)	13,032,858.00		10.6%	Not Met
2nd Subsequent Year (2019-20)	(1,584,640.00)	13,241,695.00		12.0%	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)

The increases in expenditures are due to one-time salary increases. The District will remain vigilant of its spending trends.

**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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	5,301,677.40	Met
1st Subsequent Year (2018-19)	3,925,874.40	Met
2nd Subsequent Year (2019-20)	2,341,234.40	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 (2017-18)	5,962,342.00	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 \$66,000 (greater of)	0	to	300
4% or \$66,000 (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 Reserve for Economic Uncertainties and the 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	16,871,163.00	13,032,858.00	13,241,695.00
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)	16,871,163.00	13,032,858.00	13,241,695.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	843,558.15	651,642.90	662,084.75
6. Reserve Standard - by Amount (\$66,000 for JPAs with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. <b>JPA's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>843,558.15</b>	<b>651,642.90</b>	<b>662,084.75</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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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)	1,563,937.13	788,671.40	665,929.40
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)	1,563,937.13	788,671.40	665,929.40
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.27%	6.05%	5.03%
<b>JPA's Reserve Standard (Section 10B, Line 7):</b>	<b>843,558.15</b>	<b>651,642.90</b>	<b>662,084.75</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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

JPA's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Transfers In and Transfers Out, if Form 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 (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. This item is not applicable for JPAs.

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

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

1c. 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)

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**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) No
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? n/a
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, 2017
		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	General Fund	199,521

Other Long-term Commitments (do not include OPEB)

	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
	4	Interest earned on QZAB Reserve Account	Fund 40	1,000,000
<b>TOTAL:</b>				<b>1,199,521</b>

Type of Commitment (continued)	Prior Year (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	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):

	Prior Year (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2016-17)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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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.

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

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

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

~ n/a

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



**S7. Unfunded Liabilities**

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

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

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

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

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

No
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c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No
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2. OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	1,566,555.00	2,778,923.00
b. OPEB unfunded actuarial accrued liability (UAAL)	1,566,555.00	2,778,923.00

c. Are AAL and UAAL based on the JPA's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2013	Jul 07, 2017

3. OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	197,405.00	305,020.00
1st Subsequent Year (2018-19)	197,405.00	316,589.00
2nd Subsequent Year (2019-20)	197,405.00	328,254.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	264,251.00	264,251.00
1st Subsequent Year (2018-19)	264,251.00	264,251.00
2nd Subsequent Year (2019-20)	264,251.00	264,251.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	33,304.00	281,582.00
1st Subsequent Year (2018-19)	33,204.00	289,099.00
2nd Subsequent Year (2019-20)	33,204.00	296,689.00

d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	47	47
1st Subsequent Year (2018-19)	47	47
2nd Subsequent Year (2019-20)	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
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- b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

n/a
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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 (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		

4. Comments:

**S8. Status of Labor Agreements**

Analyze the status of 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) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.2	30.2	30.2	30.2

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement	58,084	0	0
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% change in salary schedule from prior year

2.0%
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or

**Multiyear Agreement**

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

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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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
524,150	550,358	577,875
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?

- 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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.):

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**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.

Yes

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	34.6	34.6	34.6	33.8

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.  
If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

**Negotiations Settled Since Budget Adoption**

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

[ ]

3. Period covered by the agreement:

Begin Date: [ ] End Date: [ ]

4. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

[ ]

**Negotiations Not Settled**

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

[ ]

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
6. Amount included for any tentative salary schedule increases			

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

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

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


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

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

**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.):

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**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) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	13.0	13.0	13.0	13.0

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:

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")

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases			

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the interim and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			



**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.

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**ADDITIONAL FISCAL INDICATORS**

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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.

- |  |                                  |
|--|----------------------------------|
| <b>A1.</b> 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"/>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?  | <input type="text" value="Yes"/> |
| <b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?  | <input type="text" value="n/a"/> |
| <b>A4.</b> 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"/> |
| <b>A5.</b> 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"/>  |
| <b>A6.</b> Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="Yes"/> |
| <b>A7.</b> Is the JPA's financial system independent of the county office system?  | <input type="text" value="No"/>  |
| <b>A8.</b> 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"/>  |
| <b>A9.</b> Have there been personnel changes in the JPA director or financial official positions within the last 12 months?  | <input type="text" value="No"/>  |

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

**Comments:**  
(optional)

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

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# Fund 11

## Adult Education Fund

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	430,618.00	430,618.00	0.00	233,712.00	(196,906.00)	-45.7%
3) Other State Revenue		8300-8599	2,498,950.00	2,498,950.00	416,490.00	2,498,950.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,206,601.00	1,206,601.00	260,197.36	1,206,601.00	0.00	0.0%
5) TOTAL, REVENUES			4,136,169.00	4,136,169.00	676,687.36	3,939,263.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,410,602.00	1,410,602.00	445,363.17	1,416,798.00	(6,196.00)	-0.4%
2) Classified Salaries		2000-2999	892,036.00	892,036.00	289,850.71	868,285.00	23,751.00	2.7%
3) Employee Benefits		3000-3999	1,178,667.00	1,178,667.00	393,238.00	1,076,373.00	102,294.00	8.7%
4) Books and Supplies		4000-4999	231,479.00	231,479.00	150,938.13	347,628.00	(116,149.00)	-50.2%
5) Services and Other Operating Expenditures		5000-5999	423,090.00	423,090.00	149,656.05	424,158.00	(1,068.00)	-0.3%
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			4,135,874.00	4,135,874.00	1,429,046.06	4,133,242.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			295.00	295.00	(752,358.70)	(193,979.00)		
<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>			295.00	295.00	(752,358.70)	(193,979.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,298,131.52	1,298,131.52		1,298,131.52	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)			1,298,131.52	1,298,131.52		1,298,131.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,298,131.52	1,298,131.52		1,298,131.52		
2) Ending Balance, June 30 (E + F1e)			1,298,426.52	1,298,426.52		1,104,152.52		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			213,807.53	213,807.53		19,533.53		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	877,824.99	877,824.99		877,956.99		
d) Assigned								
Other Assignments		9780	206,794.00	206,794.00		206,662.00		
5% Board Reserve for Cash Flow	0000	9780	206,794.00					
5% Board Reserve for Cash Flow	0000	9780		206,794.00				
5% Board Reserve for Cash Flow	0000	9780				206,662.00		
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>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	13,394.00	13,394.00	0.00	16,073.00	2,679.00	20.0%
All Other Federal Revenue	All Other	8290	417,224.00	417,224.00	0.00	217,639.00	(199,585.00)	-47.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>430,618.00</b>	<b>430,618.00</b>	<b>0.00</b>	<b>233,712.00</b>	<b>(196,906.00)</b>	<b>-45.7%</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	2,498,950.00	2,498,950.00	416,490.00	2,498,950.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,498,950.00</b>	<b>2,498,950.00</b>	<b>416,490.00</b>	<b>2,498,950.00</b>	<b>0.00</b>	<b>0.0%</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	1,195,201.00	1,195,201.00	259,178.86	1,195,201.00	0.00	0.0%
Tuition		8710	3,500.00	3,500.00	1,018.50	3,500.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,206,601.00</b>	<b>1,206,601.00</b>	<b>260,197.36</b>	<b>1,206,601.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,136,169.00</b>	<b>4,136,169.00</b>	<b>676,687.36</b>	<b>3,939,263.00</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	640,468.00	640,468.00	189,978.81	646,664.00	(6,196.00)	-1.0%
Certificated Pupil Support Salaries		1200	21,705.00	21,705.00	7,204.11	21,705.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	727,089.00	727,089.00	243,866.79	727,089.00	0.00	0.0%
Other Certificated Salaries		1900	21,340.00	21,340.00	4,313.46	21,340.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,410,602.00</b>	<b>1,410,602.00</b>	<b>445,363.17</b>	<b>1,416,798.00</b>	<b>(6,196.00)</b>	<b>-0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	138,162.00	138,162.00	35,407.14	117,636.00	20,526.00	14.9%
Classified Support Salaries		2200	96,473.00	96,473.00	29,508.94	96,473.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	163,138.00	163,138.00	54,668.39	163,138.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	493,283.00	493,283.00	169,516.24	480,058.00	13,225.00	2.7%
Other Classified Salaries		2900	980.00	980.00	750.00	10,980.00	(10,000.00)	-1020.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>892,036.00</b>	<b>892,036.00</b>	<b>289,850.71</b>	<b>868,285.00</b>	<b>23,751.00</b>	<b>2.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	187,015.00	187,015.00	57,207.29	184,713.00	2,302.00	1.2%
PERS		3201-3202	171,138.00	171,138.00	57,798.40	159,412.00	11,726.00	6.9%
OASDI/Medicare/Alternative		3301-3302	92,656.00	92,656.00	28,262.21	86,023.00	6,633.00	7.2%
Health and Welfare Benefits		3401-3402	609,164.00	609,164.00	162,206.30	528,841.00	80,323.00	13.2%
Unemployment Insurance		3501-3502	2,447.00	2,447.00	364.45	2,400.00	47.00	1.9%
Workers' Compensation		3601-3602	39,097.00	39,097.00	12,537.46	37,834.00	1,263.00	3.2%
OPEB, Allocated		3701-3702	77,150.00	77,150.00	74,861.89	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>1,178,667.00</b>	<b>1,178,667.00</b>	<b>393,238.00</b>	<b>1,076,373.00</b>	<b>102,294.00</b>	<b>8.7%</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	70,462.00	70,462.00	15,429.14	45,662.00	24,800.00	35.2%
Materials and Supplies		4300	113,120.00	113,120.00	86,301.63	206,853.00	(93,733.00)	-82.9%
Noncapitalized Equipment		4400	47,897.00	47,897.00	49,207.36	95,113.00	(47,216.00)	-98.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>231,479.00</b>	<b>231,479.00</b>	<b>150,938.13</b>	<b>347,628.00</b>	<b>(116,149.00)</b>	<b>-50.2%</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	35,276.00	35,276.00	4,356.91	33,576.00	1,700.00	4.8%
Dues and Memberships		5300	7,970.00	7,970.00	1,495.68	8,770.00	(800.00)	-10.0%
Insurance		5400-5450	14,882.00	14,882.00	13,726.73	14,882.00	0.00	0.0%
Operations and Housekeeping Services		5500	94,745.00	94,745.00	40,562.31	94,745.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,578.00	53,578.00	11,002.58	51,243.00	2,335.00	4.4%
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	191,986.00	191,986.00	63,101.79	195,329.00	(3,343.00)	-1.7%
Communications		5900	24,653.00	24,653.00	15,410.05	25,613.00	(960.00)	-3.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>423,090.00</b>	<b>423,090.00</b>	<b>149,656.05</b>	<b>424,158.00</b>	<b>(1,068.00)</b>	<b>-0.3%</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>4,135,874.00</b>	<b>4,135,874.00</b>	<b>1,429,046.06</b>	<b>4,133,242.00</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			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>2017/18 Projected Year Totals</b>
6391	Adult Education Block Grant Program	0.98
9010	Other Restricted Local	19,532.55
Total, Restricted Balance		<u>19,533.53</u>

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	233,712.00	0.00%	233,712.00	0.00%	233,712.00
3. Other State Revenues	8300-8599	2,498,950.00	0.00%	2,498,950.00	0.00%	2,498,950.00
4. Other Local Revenues	8600-8799	1,206,601.00	0.00%	1,206,601.00	0.00%	1,206,601.00
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)		3,939,263.00	0.00%	3,939,263.00	0.00%	3,939,263.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	1,416,798.00	1.00%	1,430,966.00	1.00%	1,445,276.00
2. Classified Salaries	2000-2999	868,285.00	1.00%	876,968.00	1.00%	885,738.00
3. Employee Benefits	3000-3999	1,076,373.00	7.01%	1,151,817.00	6.81%	1,230,234.00
4. Books and Supplies	4000-4999	347,628.00	-33.41%	231,479.00	-0.77%	229,697.00
5. Services and Other Operating Expenditures	5000-5999	424,158.00	-0.25%	423,090.00	0.00%	423,090.00
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)		4,133,242.00	-0.46%	4,114,320.00	2.42%	4,214,035.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		(193,979.00)		(175,057.00)		(274,772.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,298,131.52		1,104,152.52		929,095.52
2. Ending Fund Balance (Sum lines C and D1)		1,104,152.52		929,095.52		654,323.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	19,533.53		20,000.00		20,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	877,956.99		703,379.52		423,621.52
d. Assigned	9780	206,662.00		205,716.00		210,702.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		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)		1,104,152.52		929,095.52		654,323.52
<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.						
Revenue is projected to be the same in the two subsequent years. The certificated and classified salaries are projected to increase by 1% due to Step and Column adjustments in the first and subsequent years. STRS and PERS rates changes were applied using the SSCAL dashboard. Health and Welfare benefits are capped at 5%.						

**ADULT EDUCATION FUND 11**

Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2017-18		2018-19		2019-20		2020-21		2021-22	
		First Interim (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	233,712	0.00%	233,712	0.00%	233,712	0.00%	233,712	0.00%	233,712	0.00%
3. Other State Revenues	8300-8599	2,498,950	0.00%	2,498,950	0.00%	2,498,950	0.00%	2,498,950	0.00%	2,498,950	0.00%
4. Other Local Revenues	8600-8799	1,206,601	0.00%	1,206,601	0.00%	1,206,601	0.00%	1,206,601	0.00%	1,206,601	0.00%
5. Other Financing Sources	8900-8999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
<b>6. TOTAL REVENUE</b>		<b>3,939,263</b>	<b>0.00%</b>	<b>3,939,263</b>	<b>0.00%</b>	<b>3,939,263</b>	<b>0.00%</b>	<b>3,939,263</b>	<b>0.00%</b>	<b>3,939,263</b>	<b>0.00%</b>
<b>B. EXPENDITURES:</b>											
1. Certificated Salaries											
a. Base Salaries		1,416,798		1,416,798		1,430,966		1,445,276		1,459,728	
b. Step & Column Adjustment		0		14,168		14,310		14,453		14,597	
c. Other Adjustments		0		0		0		0		0	
e. Total Certificated Salaries	1000-1999	1,416,798	1.00%	1,430,966	1.00%	1,445,276	1.00%	1,459,728	1.00%	1,474,326	1.00%
2. Classified Wages											
a. Base Salaries		868,285		868,285		876,968		885,738		894,595	
b. Step & Column Adjustment		0		8,683		8,770		8,857		8,946	
c. Other Adjustments		0		0		0		0		0	
e. Total Classified Salaries	2000-2999	868,285	1.00%	876,968	1.00%	885,738	1.00%	894,595	1.00%	903,541	1.00%
3. Employee Benefits	3000-3999	1,076,373	7.01%	1,151,817	6.81%	1,230,234	5.70%	1,300,383	5.54%	1,372,401	5.54%
4. Books & Supplies	4000-4999	347,628	-33.41%	231,479	-0.77%	229,697	0.00%	229,697	-35.00%	149,303	-35.00%
5. Services & Other Operating Expenses	5000-5999	424,158	-0.25%	423,090	0.00%	423,090	0.00%	423,090	-23.00%	325,787	-23.00%
6. Capital Outlay	6000-6999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	7100-7299	0		0		0		0		0	
7. Other Outgo (incl 7400-7499)	7400-7499	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
8. Direct Support/Indirect Costs	7300-7399	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
9. Other Financing Uses	7600-7699	0		0		0		0		0	
<b>11. TOTAL EXPENDITURES</b>		<b>4,133,242</b>	<b>-0.46%</b>	<b>4,114,320</b>	<b>2.42%</b>	<b>4,214,034</b>	<b>2.22%</b>	<b>4,307,493</b>	<b>-1.91%</b>	<b>4,225,357</b>	<b>-1.91%</b>
<b>C. NET INCREASE (DECREASE)</b>											
<b>IN FUND BALANCE</b>		<b>(193,979)</b>		<b>(175,057)</b>		<b>(274,771)</b>		<b>(368,230)</b>		<b>(286,094)</b>	
<b>D. FUND BALANCE &amp; RESERVES:</b>											
1. Net Beginning Fund Balance		1,298,132		1,104,153		929,095		654,325		286,094	
2. Ending Fund Balance		1,104,153		929,095		654,325		286,094		0	
3. Components of Ending Fund Balance											
a. Nonspendable	9710-9719	0		0		0		0		0	
b. Restricted	9740	19,534		20,000		20,000		0		0	
c. Committed	9760	877,957		703,379		423,623		70,720		0	
d. Assigned											
Other Assignments	9780	0		0		0		0		0	
5% Reserved for Board Cashflow	9780	206,662		205,716		210,702		215,375		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>1,104,153</b>		<b>929,095</b>		<b>654,325</b>		<b>286,094</b>		<b>0</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%		0.57%		0.00%	
6. Reserve Standard - By Percent		206,662		205,716		210,702		24,553		0	
7. Available Reserves Meet the Reserve Standard		YES		YES		YES		NO		NO	



# Fund 14

## Deferred Maintenance Fund

2017-18 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	0.00	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.00	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	0.00	0.00	0.00	3,562.00	(3,562.00)	New
5) Services and Other Operating Expenditures		5000-5999	21,580.00	21,580.00	12,363.69	53,018.00	(31,438.00)	-145.7%
6) Capital Outlay		6000-6999	36,336.00	36,336.00	54,534.86	101,336.00	(65,000.00)	-178.9%
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			57,916.00	57,916.00	66,898.55	157,916.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(56,916.00)	(56,916.00)	(66,898.55)	(156,916.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	100,000.00	100,000.00	New
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	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>			(56,916.00)	(56,916.00)	(66,898.55)	(56,916.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	129,133.68	129,133.68		129,133.68	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)			129,133.68	129,133.68		129,133.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,133.68	129,133.68		129,133.68		
2) Ending Balance, June 30 (E + F1e)			72,217.68	72,217.68		72,217.68		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	72,217.68	72,217.68		72,217.68		
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>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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	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>			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,000.00	1,000.00	0.00	1,000.00		

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>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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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	0.00	0.00	0.00	3,562.00	(3,562.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	3,562.00	(3,562.00)	New
<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	21,580.00	21,580.00	11,418.00	41,580.00	(20,000.00)	-92.7%
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	0.00	0.00	945.69	11,438.00	(11,438.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,580.00	21,580.00	12,363.69	53,018.00	(31,438.00)	-145.7%
<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	36,336.00	36,336.00	54,534.86	91,336.00	(55,000.00)	-151.4%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	10,000.00	(10,000.00)	New
TOTAL, CAPITAL OUTLAY			36,336.00	36,336.00	54,534.86	101,336.00	(65,000.00)	-178.9%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			57,916.00	57,916.00	66,898.55	157,916.00		

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	0.00	0.00	0.00	100,000.00	100,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>New</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>								
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>			<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>100,000.00</b>		



# Fund 17

Special Reserve Fund  
(for Other Than Capital Outlay Projects)

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	1,293,835.97	1,293,835.97		1,293,835.97	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)			1,293,835.97	1,293,835.97		1,293,835.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,293,835.97	1,293,835.97		1,293,835.97		
2) Ending Balance, June 30 (E + F1e)			1,300,935.97	1,300,935.97		1,300,935.97		
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 Expenditures		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	1,300,935.97	1,300,935.97		1,300,935.97		
Long-Term Debt/OPEB	0000	9780	1,300,935.97					
Long-Term Debt/OPEB	0000	9780		1,300,935.97				
Long-Term Debt/OPEB	0000	9780				1,300,935.97		
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>		



# Fund 21

## Building Fund (Asset Management)

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	200,056.00	200,056.00	73,977.92	200,056.00	0.00	0.0%
5) TOTAL, REVENUES			200,056.00	200,056.00	73,977.92	200,056.00		
<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	51,102.00	51,102.00	0.00	51,102.00	0.00	0.0%
6) Capital Outlay		6000-6999	274,800.00	274,800.00	23,037.19	439,475.00	(164,675.00)	-59.9%
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			325,902.00	325,902.00	23,037.19	490,577.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(125,846.00)	(125,846.00)	50,940.73	(290,521.00)		
<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>			(125,846.00)	(125,846.00)	50,940.73	(290,521.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,730,415.41	1,730,415.41		1,730,415.41	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)								
			1,730,415.41	1,730,415.41		1,730,415.41		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1,730,415.41	1,730,415.41		1,730,415.41		
2) Ending Balance, June 30 (E + F1e)								
			1,604,569.41	1,604,569.41		1,439,894.41		
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 Expenditures								
		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	1,604,569.41	1,604,569.41		1,439,894.41		
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	193,056.00	193,056.00	73,977.92	193,056.00	0.00	0.0%
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>200,056.00</b>	<b>200,056.00</b>	<b>73,977.92</b>	<b>200,056.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>200,056.00</b>	<b>200,056.00</b>	<b>73,977.92</b>	<b>200,056.00</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	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	51,102.00	51,102.00	0.00	51,102.00	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>51,102.00</b>	<b>51,102.00</b>	<b>0.00</b>	<b>51,102.00</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	274,800.00	274,800.00	13,185.46	427,975.00	(153,175.00)	-55.7%
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	9,851.73	11,500.00	(11,500.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>274,800.00</b>	<b>274,800.00</b>	<b>23,037.19</b>	<b>439,475.00</b>	<b>(164,675.00)</b>	<b>-59.9%</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>325,902.00</b>	<b>325,902.00</b>	<b>23,037.19</b>	<b>490,577.00</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>								
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>			<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>		





# Fund 35

## County School Facilities Fund

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	103,841.00	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	103,841.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,825.00	3,825.00	(103,841.00)	3,825.00		
<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	(103,841.00)	3,825.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	403,394.43	403,394.43		403,394.43	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)			403,394.43	403,394.43		403,394.43		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,394.43	403,394.43		403,394.43		
2) Ending Balance, June 30 (E + F1e)			407,219.43	407,219.43		407,219.43		
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 Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
		9740	277,006.10	277,006.10		277,006.10		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	130,213.33	130,213.33		130,213.33		
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>								
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>			<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>								
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>			<b>3,825.00</b>	<b>3,825.00</b>	<b>0.00</b>	<b>3,825.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,825.00</b>	<b>3,825.00</b>	<b>0.00</b>	<b>3,825.00</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>			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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	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%
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	103,841.00	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>			0.00	0.00	103,841.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>103,841.00</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>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>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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>		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
7710	State School Facilities Projects	277,006.10
Total, Restricted Balance		<u>277,006.10</u>





# Fund 40

## Special Reserve Fund (for Capital Outlay Projects)

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	14,525.17	37,932.00	0.00	0.0%
5) TOTAL, REVENUES			37,932.00	37,932.00	14,525.17	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	8,200.00	8,200.00	2,000.00	0.00	8,200.00	100.0%
6) Capital Outlay		6000-6999	325,200.00	325,200.00	0.00	261,000.00	64,200.00	19.7%
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			352,900.00	352,900.00	2,000.00	280,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(314,968.00)	(314,968.00)	12,525.17	(242,568.00)		
<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>			(314,968.00)	(314,968.00)	12,525.17	(242,568.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,093,653.91	1,093,653.91		1,093,653.91	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)			1,093,653.91	1,093,653.91		1,093,653.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,093,653.91	1,093,653.91		1,093,653.91		
2) Ending Balance, June 30 (E + F1e)			778,685.91	778,685.91		851,085.91		
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 Expenditures		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	778,685.91	778,685.91		851,085.91		
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>			<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>								
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>			<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>								
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	14,525.17	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>			<b>37,932.00</b>	<b>37,932.00</b>	<b>14,525.17</b>	<b>37,932.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>37,932.00</b>	<b>37,932.00</b>	<b>14,525.17</b>	<b>37,932.00</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	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	8,200.00	8,200.00	2,000.00	0.00	8,200.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,200.00</b>	<b>8,200.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>8,200.00</b>	<b>100.0%</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	31,000.00	(31,000.00)	New
Buildings and Improvements of Buildings		6200	325,200.00	325,200.00	0.00	230,000.00	95,200.00	29.3%
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>325,200.00</b>	<b>325,200.00</b>	<b>0.00</b>	<b>261,000.00</b>	<b>64,200.00</b>	<b>19.7%</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>352,900.00</b>	<b>352,900.00</b>	<b>2,000.00</b>	<b>280,500.00</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>		



# Supplemental Form



SACS2017ALL Financial Reporting Software - 2017.2.0  
11/17/2017 2:41:01 PM

43-40360-0000000

First Interim  
2017-18 Projected Totals  
Technical Review Checks

Metropolitan Education District

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	3,528,961.00
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	222,621.00
01-6382-0-6000-1000-3101	6382	32,124.00
01-6382-0-6000-1000-3301	6382	3,226.00
01-6382-0-6000-1000-3401	6382	80,751.00
01-6382-0-6000-1000-3501	6382	112.00
01-6382-0-6000-1000-3601	6382	3,822.00
01-6382-0-6000-1000-4200	6382	4,326.00
01-6382-0-6000-2100-1300	6382	205,764.00
01-6382-0-6000-2100-2400	6382	83,223.00
01-6382-0-6000-2100-3101	6382	29,692.00
01-6382-0-6000-2100-3202	6382	12,925.00
01-6382-0-6000-2100-3301	6382	2,984.00
01-6382-0-6000-2100-3302	6382	6,367.00
01-6382-0-6000-2100-3401	6382	12,737.00
01-6382-0-6000-2100-3402	6382	8,797.00
01-6382-0-6000-2100-3501	6382	104.00
01-6382-0-6000-2100-3502	6382	42.00
01-6382-0-6000-2100-3601	6382	3,488.00
01-6382-0-6000-2100-3602	6382	1,402.00
01-6382-0-6000-2100-4300	6382	232,575.00
01-6382-0-6000-2100-4400	6382	40,020.00
01-6382-0-6000-2100-5200	6382	8,202.00
01-6382-0-6000-2100-5300	6382	12,000.00
01-6382-0-6000-2100-5800	6382	811,553.00
01-6382-0-6000-2700-5800	6382	1,595,559.00
01-6382-0-6000-8500-6500	6382	114,545.00

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	3,528,961.00
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	222,621.00
01-6382-0-6000-1000-3101				01	6382	32,124.00
01-6382-0-6000-1000-3301				01	6382	3,226.00
01-6382-0-6000-1000-3401				01	6382	80,751.00
01-6382-0-6000-1000-3501				01	6382	112.00
01-6382-0-6000-1000-3601				01	6382	3,822.00
01-6382-0-6000-1000-4200				01	6382	4,326.00
01-6382-0-6000-2100-1300				01	6382	205,764.00
01-6382-0-6000-2100-2400				01	6382	83,223.00
01-6382-0-6000-2100-3101				01	6382	29,692.00
01-6382-0-6000-2100-3202				01	6382	12,925.00
01-6382-0-6000-2100-3301				01	6382	2,984.00
01-6382-0-6000-2100-3302				01	6382	6,367.00
01-6382-0-6000-2100-3401				01	6382	12,737.00
01-6382-0-6000-2100-3402				01	6382	8,797.00
01-6382-0-6000-2100-3501				01	6382	104.00
01-6382-0-6000-2100-3502				01	6382	42.00
01-6382-0-6000-2100-3601				01	6382	3,488.00
01-6382-0-6000-2100-3602				01	6382	1,402.00
01-6382-0-6000-2100-4300				01	6382	232,575.00
01-6382-0-6000-2100-4400				01	6382	40,020.00
01-6382-0-6000-2100-5200				01	6382	8,202.00
01-6382-0-6000-2100-5300				01	6382	12,000.00
01-6382-0-6000-2100-5800				01	6382	811,553.00
01-6382-0-6000-2700-5800				01	6382	1,595,559.00
01-6382-0-6000-8500-6500				01	6382	114,545.00

Explanation:

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too. We believe this is a State oversight.

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0  
11/17/2017 2:41:01 PM

43-40360-0000000

First Interim  
2017-18 Projected Totals  
Technical Review Checks

Metropolitan Education District

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	3,528,961.00
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	222,621.00
01-6382-0-6000-1000-3101	6382	32,124.00
01-6382-0-6000-1000-3301	6382	3,226.00
01-6382-0-6000-1000-3401	6382	80,751.00
01-6382-0-6000-1000-3501	6382	112.00
01-6382-0-6000-1000-3601	6382	3,822.00
01-6382-0-6000-1000-4200	6382	4,326.00
01-6382-0-6000-2100-1300	6382	205,764.00
01-6382-0-6000-2100-2400	6382	83,223.00
01-6382-0-6000-2100-3101	6382	29,692.00
01-6382-0-6000-2100-3202	6382	12,925.00
01-6382-0-6000-2100-3301	6382	2,984.00
01-6382-0-6000-2100-3302	6382	6,367.00
01-6382-0-6000-2100-3401	6382	12,737.00
01-6382-0-6000-2100-3402	6382	8,797.00
01-6382-0-6000-2100-3501	6382	104.00
01-6382-0-6000-2100-3502	6382	42.00
01-6382-0-6000-2100-3601	6382	3,488.00
01-6382-0-6000-2100-3602	6382	1,402.00
01-6382-0-6000-2100-4300	6382	232,575.00
01-6382-0-6000-2100-4400	6382	40,020.00
01-6382-0-6000-2100-5200	6382	8,202.00
01-6382-0-6000-2100-5300	6382	12,000.00
01-6382-0-6000-2100-5800	6382	811,553.00
01-6382-0-6000-2700-5800	6382	1,595,559.00
01-6382-0-6000-8500-6500	6382	114,545.00

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	3,528,961.00
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	222,621.00
01-6382-0-6000-1000-3101				01	6382	32,124.00
01-6382-0-6000-1000-3301				01	6382	3,226.00
01-6382-0-6000-1000-3401				01	6382	80,751.00
01-6382-0-6000-1000-3501				01	6382	112.00
01-6382-0-6000-1000-3601				01	6382	3,822.00
01-6382-0-6000-1000-4200				01	6382	4,326.00
01-6382-0-6000-2100-1300				01	6382	205,764.00
01-6382-0-6000-2100-2400				01	6382	83,223.00
01-6382-0-6000-2100-3101				01	6382	29,692.00
01-6382-0-6000-2100-3202				01	6382	12,925.00
01-6382-0-6000-2100-3301				01	6382	2,984.00
01-6382-0-6000-2100-3302				01	6382	6,367.00
01-6382-0-6000-2100-3401				01	6382	12,737.00
01-6382-0-6000-2100-3402				01	6382	8,797.00
01-6382-0-6000-2100-3501				01	6382	104.00
01-6382-0-6000-2100-3502				01	6382	42.00
01-6382-0-6000-2100-3601				01	6382	3,488.00
01-6382-0-6000-2100-3602				01	6382	1,402.00
01-6382-0-6000-2100-4300				01	6382	232,575.00
01-6382-0-6000-2100-4400				01	6382	40,020.00
01-6382-0-6000-2100-5200				01	6382	8,202.00
01-6382-0-6000-2100-5300				01	6382	12,000.00
01-6382-0-6000-2100-5800				01	6382	811,553.00
01-6382-0-6000-2700-5800				01	6382	1,595,559.00
01-6382-0-6000-8500-6500				01	6382	114,545.00

Explanation:

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too. We believe this is a State oversight.

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0  
11/17/2017 2:41:50 PM

43-40360-0000000

First Interim  
2017-18 Actuals to Date  
Technical Review Checks

Metropolitan Education District

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		
01-6382-0-6000-1000-3501	6382	33.39
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. The overdrawn line account will be fixed at Second Interim Reporting.		
01-6382-0-6000-1000-3601	6382	1,147.72
01-6382-0-6000-1000-4200	6382	4,060.00
01-6382-0-6000-2100-2400	6382	5,895.99
01-6382-0-6000-2100-3202	6382	788.02
01-6382-0-6000-2100-3302	6382	451.04
01-6382-0-6000-2100-3402	6382	1,935.31
01-6382-0-6000-2100-3502	6382	2.95
01-6382-0-6000-2100-3602	6382	101.22
01-6382-0-6000-2100-4300	6382	14,273.72
01-6382-0-6000-2100-4400	6382	4,858.91
01-6382-0-6000-2100-5300	6382	12,000.00
01-6382-0-6000-2100-5800	6382	17,350.00
01-6382-0-6000-2700-5800	6382	125,387.40
01-6382-0-0000-0000-8590	6382	3,528,960.06
01-6382-0-6000-1000-1100	6382	67,206.00
01-6382-0-6000-1000-3101	6382	9,697.83
01-6382-0-6000-1000-3301	6382	969.45
01-6382-0-6000-1000-3401	6382	28,375.20
01-6382-0-0000-0000-979Z	6382	3,234,425.91
01-6382-0-0000-0000-9740	6382	3,234,425.91

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	3,528,960.06
01	6382	0	0000	0000	9740	01	6382	3,234,425.91
01	6382	0	0000	0000	979Z	01	6382	3,234,425.91
01	6382	0	6000	1000	1100	01	6382	67,206.00
01	6382	0	6000	1000	3101	01	6382	9,697.83
01	6382	0	6000	1000	3301	01	6382	969.45
01	6382	0	6000	1000	3401	01	6382	28,375.20
01	6382	0	6000	1000	3501	01	6382	33.39
01	6382	0	6000	1000	3601	01	6382	1,147.72
01	6382	0	6000	1000	4200	01	6382	4,060.00
01	6382	0	6000	2100	2400	01	6382	5,895.99
01	6382	0	6000	2100	3202	01	6382	788.02
01	6382	0	6000	2100	3302	01	6382	451.04
01	6382	0	6000	2100	3402	01	6382	1,935.31
01	6382	0	6000	2100	3502	01	6382	2.95
01	6382	0	6000	2100	3602	01	6382	101.22
01	6382	0	6000	2100	4300	01	6382	14,273.72
01	6382	0	6000	2100	4400	01	6382	4,858.91
01	6382	0	6000	2100	5300	01	6382	12,000.00
01	6382	0	6000	2100	5800	01	6382	17,350.00
01	6382	0	6000	2700	5800	01	6382	125,387.40

Explanation:

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too. We believe this is a State oversight.

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0  
11/17/2017 2:42:00 PM

43-40360-0000000

First Interim  
2017-18 Original Budget  
Technical Review Checks

Metropolitan Education District

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	1,729,892.00
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.		
01-6382-0-6000-2100-1300	6382	72,750.00
01-6382-0-6000-2100-2400	6382	43,500.00
01-6382-0-6000-2100-3101	6382	10,498.00
01-6382-0-6000-2100-3202	6382	6,756.00
01-6382-0-6000-2100-3301	6382	1,055.00
01-6382-0-6000-2100-3302	6382	3,328.00
01-6382-0-6000-2100-3401	6382	7,805.00
01-6382-0-6000-2100-3402	6382	7,324.00
01-6382-0-6000-2100-3501	6382	37.00
01-6382-0-6000-2100-3502	6382	22.00
01-6382-0-6000-2100-3601	6382	1,205.00
01-6382-0-6000-2100-3602	6382	720.00
01-6382-0-6000-2100-4300	6382	39,000.00
01-6382-0-6000-2100-4400	6382	60,000.00
01-6382-0-6000-2100-5200	6382	5,000.00
01-6382-0-6000-2100-5800	6382	418,392.00
01-6382-0-6000-2700-5800	6382	1,000,000.00
01-6382-0-6000-8500-6500	6382	52,500.00
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

<u>FD - RS - PY - GO - FN - OB</u>	<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01-6382-0-0000-0000-8590	01	6382	1,729,892.00
01-6382-0-0000-0000-9740	01	6382	0.00
01-6382-0-0000-0000-979Z	01	6382	0.00
01-6382-0-6000-2100-1300	01	6382	72,750.00
01-6382-0-6000-2100-2400	01	6382	43,500.00
01-6382-0-6000-2100-3101	01	6382	10,498.00
01-6382-0-6000-2100-3202	01	6382	6,756.00
01-6382-0-6000-2100-3301	01	6382	1,055.00
01-6382-0-6000-2100-3302	01	6382	3,328.00
01-6382-0-6000-2100-3401	01	6382	7,805.00
01-6382-0-6000-2100-3402	01	6382	7,324.00
01-6382-0-6000-2100-3501	01	6382	37.00
01-6382-0-6000-2100-3502	01	6382	22.00
01-6382-0-6000-2100-3601	01	6382	1,205.00
01-6382-0-6000-2100-3602	01	6382	720.00
01-6382-0-6000-2100-4300	01	6382	39,000.00
01-6382-0-6000-2100-4400	01	6382	60,000.00
01-6382-0-6000-2100-5200	01	6382	5,000.00
01-6382-0-6000-2100-5800	01	6382	418,392.00
01-6382-0-6000-2700-5800	01	6382	1,000,000.00
01-6382-0-6000-8500-6500	01	6382	52,500.00

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.



SACS2017ALL Financial Reporting Software - 2017.2.0  
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43-40360-0000000

First Interim  
2017-18 Board Approved Operating Budget  
Technical Review Checks

Metropolitan Education District

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	1,729,892.00
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.		
01-6382-0-6000-2100-1300	6382	72,750.00
01-6382-0-6000-2100-2400	6382	43,500.00
01-6382-0-6000-2100-3101	6382	10,498.00
01-6382-0-6000-2100-3202	6382	6,756.00
01-6382-0-6000-2100-3301	6382	1,055.00
01-6382-0-6000-2100-3302	6382	3,328.00
01-6382-0-6000-2100-3401	6382	7,805.00
01-6382-0-6000-2100-3402	6382	7,324.00
01-6382-0-6000-2100-3501	6382	37.00
01-6382-0-6000-2100-3502	6382	22.00
01-6382-0-6000-2100-3601	6382	1,205.00
01-6382-0-6000-2100-3602	6382	720.00
01-6382-0-6000-2100-4300	6382	39,000.00
01-6382-0-6000-2100-4400	6382	60,000.00
01-6382-0-6000-2100-5200	6382	5,000.00
01-6382-0-6000-2100-5800	6382	418,392.00
01-6382-0-6000-2700-5800	6382	1,000,000.00
01-6382-0-6000-8500-6500	6382	52,500.00
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	1,729,892.00
01-6382-0-0000-0000-9740				01	6382	0.00
01-6382-0-0000-0000-979Z				01	6382	0.00
01-6382-0-6000-2100-1300				01	6382	72,750.00
01-6382-0-6000-2100-2400				01	6382	43,500.00
01-6382-0-6000-2100-3101				01	6382	10,498.00
01-6382-0-6000-2100-3202				01	6382	6,756.00
01-6382-0-6000-2100-3301				01	6382	1,055.00
01-6382-0-6000-2100-3302				01	6382	3,328.00
01-6382-0-6000-2100-3401				01	6382	7,805.00
01-6382-0-6000-2100-3402				01	6382	7,324.00
01-6382-0-6000-2100-3501				01	6382	37.00
01-6382-0-6000-2100-3502				01	6382	22.00
01-6382-0-6000-2100-3601				01	6382	1,205.00
01-6382-0-6000-2100-3602				01	6382	720.00
01-6382-0-6000-2100-4300				01	6382	39,000.00
01-6382-0-6000-2100-4400				01	6382	60,000.00
01-6382-0-6000-2100-5200				01	6382	5,000.00
01-6382-0-6000-2100-5800				01	6382	418,392.00
01-6382-0-6000-2700-5800				01	6382	1,000,000.00
01-6382-0-6000-8500-6500				01	6382	52,500.00

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.