



Metropolitan Education District

Second Interim Financial Report 2017-18

Presented to the
Governing Board
March 14, 2018

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Alyssa Lynch

Prepared by:

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

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

Presented below is a summary of the 2017-18 Second Interim Financial Report, which encompasses all local budget revisions since the First Interim Report. The Second Interim Report covers the period of time from July 1 through January 31 each fiscal year and it includes an analysis of the working budget, actual revenues and expenditures to date, an estimate of the budget for the remainder of the current year and projections for the two subsequent fiscal years. As part of the review, MetroED must also certify whether it will be able or unable to meet its financial obligations for the current year and the next two years.

State Budget and Current Year Considerations:

The Governor presented his 2018-19 budget proposal on January 10, 2018. Included in the proposal is \$212 million to establish a K-12 specific CTE (Career Technical Education) component through the community college administered Strong Workforce Program. The Department of Finance has made it clear that while the funding is in the community college section, it is intended for K-12 CTE programs.

The Governor also provides \$20.5 million to fund a 2.51% COLA for the Adult Education Block Grant, \$2.9 billion to fully fund LCFF, and \$1.8 billion in one-time discretionary funding for school districts, charter schools and county offices of education. The one-time funding is estimated at \$295 per ADA.

The three-year CTE Incentive Grant (CTEIG) program is set to end in fiscal year 2018-19. An assembly bill, AB1743, proposes to extend this program for another 3 years funded at \$500 million per year with a one-to-one match requirement.

Revenues:

General Fund revenues decreased 7.5% (\$1.182 million) compared to the 1st Interim Report mostly due to the CCPT grant extension to 2018-19. About 74% of our revenue is provided by our JPA member districts.

Revenues (General Fund 01)	1st Interim	2nd Interim	Change	%
Federal	16,073	16,073	0	0.0%
State	4,106,135	2,922,753	(1,183,382)	-28.8%
Local Revenue	11,638,079	11,638,669	590	0.0%
Total	15,760,287	14,577,495	(1,182,792)	-7.5%

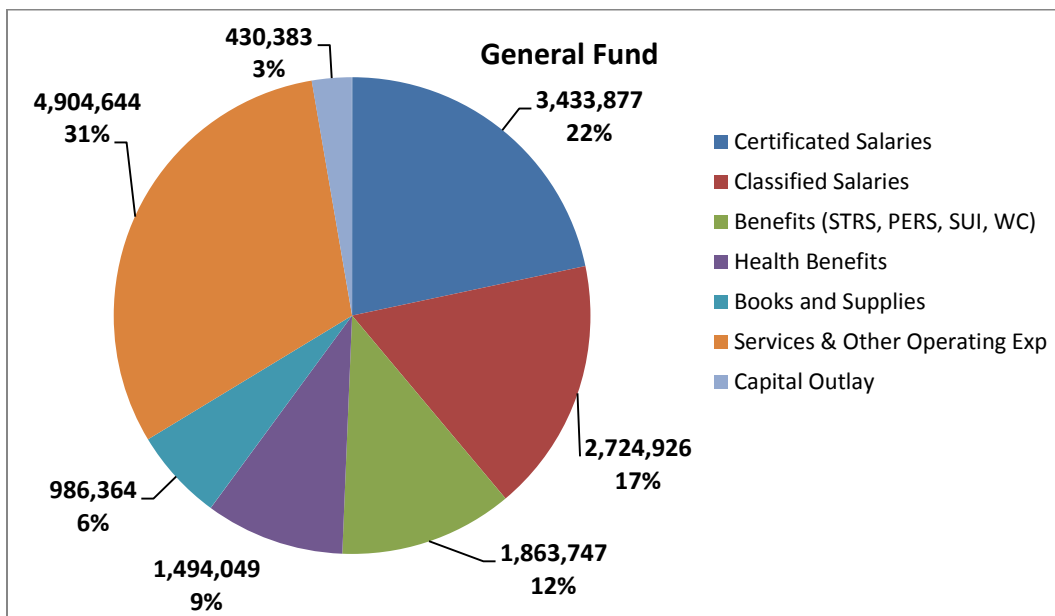
There were no significant changes to the Adult Education revenues.

Revenues (Adult Ed Fund 11)	1st Interim	2nd Interim	Change	%
Federal	233,712	248,510	14,798	6.3%
State	2,498,950	2,498,950	0	0.0%
Local Revenue	1,206,601	1,206,601	0	0.0%
Total	3,939,263	3,954,061	14,798	0.4%

Expenditures:

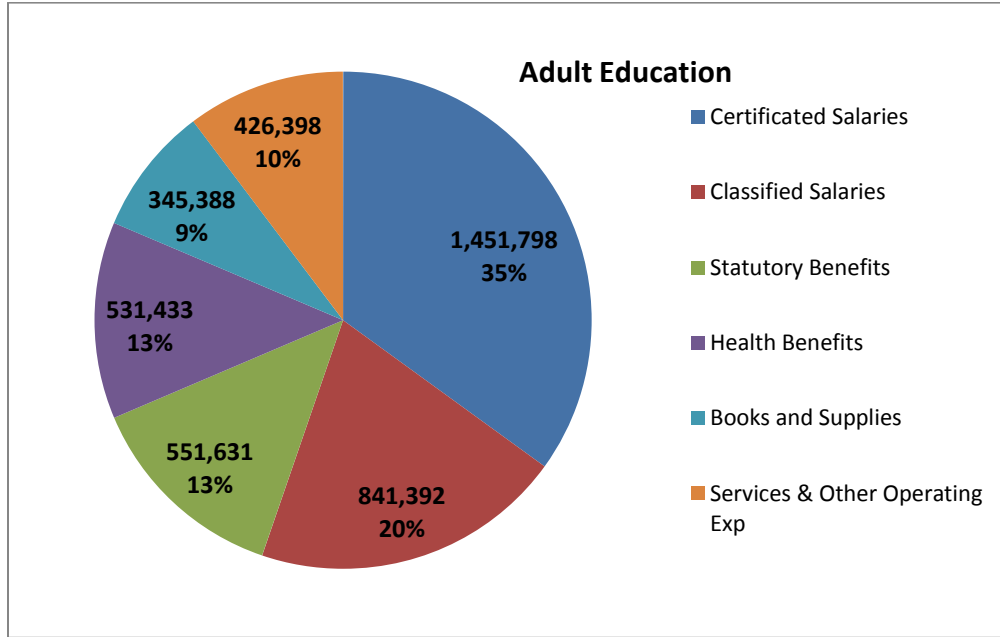
General Fund expenditures have decreased 5% (\$833 thousand) since the 1st Interim report mostly due to the CCPT grant revisions of \$1.1 million (amount to be carried over to next year) and an increase of approximately \$200 thousand in capital outlay expenditures for technology upgrades. The CCPT grant was set to expire this year but has been extended another year. The total salaries and benefits cost is \$9.5 million which represents 60% of total expenditures.

Expenditures (General Fund 01)	1st Interim	2nd Interim	Change	%
Certificated Salaries	3,629,441	3,433,877	(195,564)	-5.4%
Classified Salaries	2,802,491	2,724,926	(77,565)	-2.8%
Statutory Benefits	1,901,058	1,863,747	(37,311)	-2.0%
Health Benefits	1,527,475	1,494,049	(33,426)	-2.2%
Books and Supplies	1,105,177	986,364	(118,813)	-10.8%
Services & Other Operating Exp	5,618,739	4,904,644	(714,095)	-12.7%
Capital Outlay	186,782	430,383	243,601	130.4%
Interfund Transfer	100,000	100,000	0	0.0%
Total Expenditures	16,771,163	15,937,990	(833,173)	-5.0%



There were no major changes in Adult Education expenditures. The total salaries and benefits cost is \$3.37 million which represents 81% of total expenditures.

Expenditures (Adult Ed Fund 11)	1st Interim	2nd Interim	Change	%
Certificated Salaries	1,416,798	1,451,798	35,000	2.5%
Classified Salaries	868,285	841,392	(26,893)	-3.1%
Statutory Benefits	547,532	551,631	4,099	0.7%
Health Benefits	528,841	531,433	2,592	0.5%
Books and Supplies	347,628	345,388	(2,240)	-0.6%
Services & Other Operating Exp	424,158	426,398	2,240	0.5%
Total Expenditures	4,133,242	4,148,040	14,798	0.4%



Fund Balance/Reserves:

The General Fund budget projects an ending fund balance of \$5 million which is a decrease of \$1.3 million due to deficit spending. Reserves have been assigned to cover cash flow, STRS and PERS rate increases, technology upgrades, and deferred maintenance. The Reserve for Economic Uncertainties after assigning funds to other designations is 10% of total expenditures which is above the 5% required minimum.

Reserves	1st Interim	2nd Interim	Change
Beginning Fund Balance	6,412,553	6,412,553	0
+/- Surplus or Deficit	(1,010,876)	(1,360,495)	(349,619)
Ending Fund Balance	5,401,677	5,052,058	(349,619)

The reserves in the Adult Education Fund are projected to end with a balance of \$1.1 million which includes a decrease of \$194 thousand.

Reserves	1st Interim	2nd Interim	Change
Beginning Fund Balance	1,298,132	1,298,132	0
+/- Surplus or Deficit	(193,979)	(193,979)	0
Ending Fund Balance	1,104,153	1,104,153	0

Multi-Year Projections:

The assumptions in the multi-year projections include increases in STRS and PERS employer contribution rates, a reduction in grant funding, no increase in revenue funding from our JPA member

districts, a 1% increase in salaries for step and column adjustments and a 5% increase in health benefits. The projections for this year and two subsequent years in the General Fund shows a budget deficit each year for a total deficit of 5.1 million which is 80% of reserves. Although current reserve levels are adequate to cover this year and two subsequent years, continuing to operate in this manner will result in a negative fund balance by the third year out (2020-21). In order to maintain fiscal solvency, ongoing budget reductions will be necessary in the next two to three years.

The Adult Education Fund projects a \$344 thousand deficit in the next two years which is 26% of this year's ending reserve balance. The Governor's 2018-19 budget proposal provides a 2.51% increase in funding for the Adult Education Block Grant.

Other Funds:

There were no significant changes to the restricted other funds. The total fund balance combined for all other funds is projected to end with \$3.8 million.

Other Funds (14-40)	Beginning Fund Balance	Revenues	Expenditures	Surplus (Deficit)	Ending Fund Balance
14- Deferred Maintenance Fund	129,134	101,000	157,916	(56,916)	72,218
17- Special Reserve - Other Than Capital Outlay	1,293,836	7,100	0	7,100	1,300,936
21- Building Fund	1,730,416	200,056	676,612	(476,556)	1,253,860
35- County School Facilities Fund	403,395	3,825	38,537	(34,712)	368,683
40- Special Reserve for Capital Outlay Fund	1,093,654	37,932	302,736	(264,804)	828,850
Total All Other Funds	4,650,435	349,913	1,175,801	(825,888)	3,824,547

Critical Issues:

The most critical issue facing MetroED is stable funding for the future. Our JPA member districts have been very supportive but they will be faced with financial challenges as well including increasing costs in retirement contribution rates. Continued deficit spending will deplete reserve levels below standard in the next couple of years. Considering all of our financial risk factors, such as current reserve levels, degree of revenue and enrollment volatility, we have to plan accordingly to meet the needs of our students while maintaining fiscal solvency.

Summary:

In spite of the funding challenges, MetroED continues to thrive and lead the way in Career Technical Education. We continue to work together and explore opportunities to enhance, support, improve and expand our programs. For the current year and two subsequent years, MetroED will be able to meet its obligations and present a **positive** certification for this Second Interim Report.

I would like to acknowledge and thank the entire staff of MetroED for their efforts and contributing to the completion of this Second Interim Report with special kudos to the following Fiscal Services staff: Ariel Owen, Julia Xu, Sarah Martin, Sheena Fuentes, Nancy Williams, Kristee Smith and Lynn Catral.

Respectfully submitted,

Marie dela Cruz
Chief Business Officer

METROPOLITAN EDUCATION DISTRICT

2017-18 SECOND INTERIM

BUDGET AT-A-GLANCE

Funds	Beginning Fund Balance	Revenues	Expenditures	Surplus (Deficit)	Ending Fund Balance
01- General Fund	6,412,554	14,577,495	15,837,990	(1,260,495)	5,152,059
11- Adult Education Fund	1,298,132	3,954,061	4,148,040	(193,979)	1,104,153
14- Deferred Maintenance Fund	129,134	101,000	157,916	(56,916)	72,218
17- Special Reserve Fund Other Than Capital Outlay	1,293,836	7,100	0	7,100	1,300,936
21- Building Fund	1,730,416	200,056	676,612	(476,556)	1,253,860
35- County School Facilities Fund	403,395	3,825	38,537	(34,712)	368,683
40- Special Reserve for Capital Outlay Fund	1,093,654	37,932	302,736	(264,804)	828,850
Total All Funds	12,361,121	18,881,469	21,161,831	(2,280,362)	10,080,759

GENERAL FUND 01
Multi-Year Projections
2017-18 Second Interim

Description	Object Codes	2017-18		2018-19	%	2019-20	%	2020-21	%	2021-22
		Second Interim (A)	% Change (B)							
A. REVENUES:										
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	2,922,753	-46.94%	1,550,903	-83.07%	262,500	0.00%	262,500	0.00%	262,500
4. Other Local Revenues	8600-8799	11,638,669	-2.24%	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
6. TOTAL REVENUE		14,577,495	-11.20%	12,945,458	-9.95%	11,657,055	0.00%	11,657,055	0.00%	11,657,055
B. EXPENDITURES:										
1. Certificated Salaries										
a. Base Salaries		3,433,877		3,433,877		3,468,216		3,502,898		3,537,927
b. Step & Column Adjustment				34,339		34,682		35,029		35,379
c. Cost-of-Living Adjustment				0		0		0		0
d. Other Adjustments		0		0		0		0		0
e. Total Certificated Salaries	1000-1999	3,433,877	1.00%	3,468,216	1.00%	3,502,898	1.00%	3,537,927	1.00%	3,573,306
2. Classified Wages										
a. Base Salaries		2,724,926		2,724,926		2,752,175		2,779,697		2,807,494
b. Step & Column Adjustment				27,249		27,522		27,797		28,075
c. Cost-of-Living Adjustment				0		0		0		0
d. Other Adjustments		0		0		0		0		0
e. Total Classified Salaries	2000-2999	2,724,926	1.00%	2,752,175	1.00%	2,779,697	1.00%	2,807,494	1.00%	2,835,569
3. Employee Benefits	3000-3999	3,357,796	6.29%	3,569,035	6.17%	3,789,083	5.35%	3,991,828	5.33%	4,204,461
4. Books & Supplies	4000-4999	986,364	-26.43%	725,688	-2.07%	710,688	0.00%	710,688	0.00%	710,688
5. Services & Other Operating Expenses	5000-5999	4,904,644	-19.71%	3,937,709	-20.78%	3,119,327	0.00%	3,119,327	0.00%	3,119,327
6. Capital Outlay	6000-6999	430,383	-90.38%	41,424	0.00%	0	0.00%	0	0.00%	0
Transfers out	7000-7999	100,000								
7. TOTAL EXPENDITURES		15,937,990	-9.06%	14,494,247	-4.09%	13,901,693	1.91%	14,167,264	1.95%	14,443,351
C. NET INCREASE (DECREASE) IN FUND BALANCE										
		(1,360,495)		(1,548,789)		(2,244,638)		(2,510,209)		(2,786,296)
D. FUND BALANCE & RESERVES:										
1. Net Beginning Fund Balance		6,412,553		5,052,058		3,503,269		1,258,631		(1,251,577)
2. Ending Fund Balance		5,052,058		3,503,269		1,258,631		(1,251,577)		(4,037,874)
3. Components of Ending Fund Balance										
a. Nonspendable	9710-9719	20,000		20,000		0		0		0
b. Restricted	9740	167,899		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	3,205,630		2,718,127		562,959		0		0
e. Unassigned/Unappropriated										
1. Reserve for Economic Uncertainties	9789	1,658,530		765,142		695,672		(1,251,577)		(4,037,874)
2. Unassigned/Unappropriated	9790	0		0		0		0		0
f. ENDING FUND BALANCE		5,052,058		3,503,269		1,258,631		(1,251,577)		(4,037,874)
E. AVAILABLE RESERVES:										
1. General Fund										
a. Stabilization Arrangements	9750	0		0		0		0		0
b. Reserve for Economic Uncertainties	9789	1,658,530		765,142		695,672		(1,251,577)		(4,037,874)
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								
3. TOTAL AVAILABLE RESERVES - BY AMOUNT		1,658,530		765,142		695,672		(1,251,577)		(4,037,874)
4. TOTAL AVAILABLE RESERVES - BY PERCENT		10.41%		5.28%		5.00%		-8.83%		-27.96%
F. RECOMMENDED RESERVES:										
1. JPA ADA		0		0		0		0		0
2. Total Expenditures & Other Financing Uses		15,937,990		14,494,247		13,901,693		14,167,264		14,443,351
3. Less: Special Education Pass-through		N/A		N/A		N/A		N/A		N/A
4. Sub-Total		15,937,990		14,494,247		13,901,693		14,167,264		14,443,351
5. Reserve Standard Percentage Level		5%		5%		5%		5%		5%
6. Reserve Standard - By Percent		796,900		724,712		695,085		708,363		722,168
9. Available Reserves Meet the Reserve Standard		YES		YES		YES		NO		NO

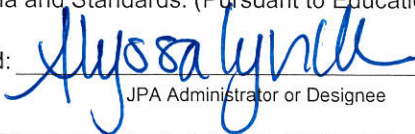
ADULT EDUCATION FUND 11

Multi-Year Projections

2017-18 Second Interim

Description	Object Codes	2017-18		2018-19		2019-20		2020-21		2021-22
		Second Interim (A)	% Change (B)	Projection (C)	% Change (D)	Projection (E)	% Change (D)	Projection (E)	% Change (D)	Projection (E)
A. REVENUES:										
1. Revenue Limit Sources	8010-8099									
2. Federal Revenues	8100-8299	248,510	0.00%	248,510	0.00%	248,510	0.00%	248,510	0.00%	248,510
3. Other State Revenues	8300-8599	2,498,950	2.10%	2,551,428	0.00%	2,551,428	0.00%	2,551,428	0.00%	2,551,428
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
5. Other Financing Sources	8900-8999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
6. TOTAL REVENUE		3,954,061	1.33%	4,006,539	0.00%	4,006,539	0.00%	4,006,539	0.00%	4,006,539
B. EXPENDITURES:										
1. Certificated Salaries										
a. Base Salaries		1,451,798		1,451,798		1,466,316		1,480,979		1,495,789
b. Step & Column Adjustment		0		14,518		14,663		14,810		14,958
c. Other Adjustments		0		0		0		0		0
e. Total Certificated Salaries	1000-1999	1,451,798	1.00%	1,466,316	1.00%	1,480,979	1.00%	1,495,789	1.00%	1,510,747
2. Classified Wages										
a. Base Salaries		841,392		841,392		849,806		858,304		866,887
b. Step & Column Adjustment		0		8,414		8,498		8,583		8,669
c. Other Adjustments		0		0		0		0		0
e. Total Classified Salaries	2000-2999	841,392	1.00%	849,806	1.00%	858,304	1.00%	866,887	1.00%	875,556
3. Employee Benefits	3000-3999	1,083,064	6.96%	1,158,464	6.76%	1,236,801	5.63%	1,306,469	5.48%	1,378,000
4. Books & Supplies	4000-4999	345,388	-33.63%	229,239	-0.77%	227,474	0.00%	227,474	0.00%	227,474
5. Services & Other Operating Expenses	5000-5999	426,398	-0.25%	425,330	0.00%	425,330	0.00%	425,330	0.00%	425,330
6. Capital Outlay	6000-6999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
	7100-7299,									
7. Other Outgo (incl 7400-7499)	7400-7499	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
8. Direct Support/Indirect Costs	7300-7399	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
9. Other Financing Uses	7600-7699									
11. TOTAL EXPENDITURES		4,148,040	-0.46%	4,129,155	2.42%	4,228,888	2.20%	4,321,949	2.20%	4,417,106
C. NET INCREASE (DECREASE) IN FUND BALANCE										
		(193,979)		(122,616)		(222,349)		(315,410)		(410,568)
D. FUND BALANCE & RESERVES:										
1. Net Beginning Fund Balance		1,298,132		1,104,153		981,536		759,187		443,777
2. Ending Fund Balance		1,104,153		981,536		759,187		443,777		33,210
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	877,217		755,078		527,743		227,680		33,210
d. Assigned										
Other Assignments	9780	0		0		0		0		0
5% Reserved for Board Cashflow	9780	207,402		206,458		211,444		216,097		0
e. Unassigned/Unappropriated										
1. Reserve for Economic Uncertainties	9789	0		0		0		0		0
2. Unassigned/Unappropriated	9790	0		0		0		0		0
f. ENDING FUND BALANCE		1,104,153		981,536		759,187		443,777		33,210
E. AVAILABLE RESERVES:										
a. Reserve for Economic Uncertainties	9789	0		0		0		0		0
b. Unassigned/Unappropriated	9790	0		0		0		0		0
4. TOTAL AVAILABLE RESERVES - BY PERCENT		0		0		0		0		0
F. RECOMMENDED RESERVES:										
JPA		0		0		0		0		0
5. Reserve Standard Percentage Level		5%		5%		5%		5%		5%
6. Reserve Standard - By Percent		207,402		206,458		211,444		216,097		220,855
7. Available Reserves Meet the Reserve Standard		YES		YES		YES		YES		NO

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

Signed: 
JPA Administrator or Designee


Date: 3-15-18

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2018

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: 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 first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• 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	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,394.00	16,073.00	0.00	16,073.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,316,942.00	4,106,135.00	3,856,134.25	2,922,753.00	(1,183,382.00)	-28.8%
4) Other Local Revenue		8600-8799	11,456,045.00	11,638,079.00	5,270,216.93	11,638,669.00	590.00	0.0%
5) TOTAL, REVENUES			13,786,381.00	15,760,287.00	9,126,351.18	14,577,495.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,402,385.00	3,629,441.00	1,970,069.81	3,433,877.00	195,564.00	5.4%
2) Classified Salaries		2000-2999	2,832,113.00	2,802,491.00	1,526,876.18	2,724,926.00	77,565.00	2.8%
3) Employee Benefits		3000-3999	3,585,895.00	3,428,533.00	1,780,089.08	3,357,796.00	70,737.00	2.1%
4) Books and Supplies		4000-4999	833,448.00	1,105,177.00	381,201.43	986,364.00	118,813.00	10.8%
5) Services and Other Operating Expenditures		5000-5999	3,757,227.00	5,618,739.00	1,575,640.72	4,904,644.00	714,095.00	12.7%
6) Capital Outlay		6000-6999	78,700.00	186,782.00	41,314.60	430,383.00	(243,601.00)	-130.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,489,768.00	16,771,163.00	7,275,191.82	15,837,990.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(703,387.00)	(1,010,876.00)	1,851,159.36	(1,260,495.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(100,000.00)	0.00	(100,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,073.00	0.00	16,073.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,394.00	16,073.00	0.00	16,073.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	164,939.00	327,174.00	327,174.19	327,174.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,152,003.00	3,778,961.00	3,528,960.06	2,595,579.00	(1,183,382.00)	-31.3%
TOTAL, OTHER STATE REVENUE			2,316,942.00	4,106,135.00	3,856,134.25	2,922,753.00	(1,183,382.00)	-28.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	80,000.00	25,000.00	504.00	25,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,000.00	10,000.00	10,575.00	10,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	32,848.27	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	4,894,554.56	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	382,549.00	128,772.10	383,139.00	590.00	0.2%
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	277,383.00	202,963.00	277,383.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,456,045.00	11,638,079.00	5,270,216.93	11,638,669.00	590.00	0.0%
TOTAL, REVENUES			13,786,381.00	15,760,287.00	9,126,351.18	14,577,495.00		

2017-18 Second Interim
General Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,359,790.00	2,583,832.00	1,476,213.35	2,563,118.00	20,714.00	0.8%
Certificated Pupil Support Salaries		1200	143,313.00	143,313.00	69,954.55	143,313.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	827,100.00	830,114.00	349,339.73	643,900.00	186,214.00	22.4%
Other Certificated Salaries		1900	72,182.00	72,182.00	74,562.18	83,546.00	(11,364.00)	-15.7%
TOTAL, CERTIFICATED SALARIES			3,402,385.00	3,629,441.00	1,970,069.81	3,433,877.00	195,564.00	5.4%
CLASSIFIED SALARIES								
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	324,144.31	601,462.00	2,850.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	644,352.00	644,352.00	366,821.69	646,842.00	(2,490.00)	-0.4%
Clerical, Technical and Office Salaries		2400	1,527,919.00	1,528,297.00	822,188.38	1,450,970.00	77,327.00	5.1%
Other Classified Salaries		2900	55,530.00	25,530.00	13,721.80	25,652.00	(122.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			2,832,113.00	2,802,491.00	1,526,876.18	2,724,926.00	77,565.00	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	934,766.00	734,011.00	281,491.32	704,319.00	29,692.00	4.0%
PERS		3201-3202	616,858.00	573,115.00	272,800.88	580,978.00	(7,863.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	274,207.00	280,937.00	133,374.68	270,553.00	10,384.00	3.7%
Health and Welfare Benefits		3401-3402	1,452,286.00	1,527,475.00	855,160.57	1,494,049.00	33,426.00	2.2%
Unemployment Insurance		3501-3502	10,950.00	11,098.00	2,601.23	10,950.00	148.00	1.3%
Workers' Compensation		3601-3602	109,727.00	114,796.00	59,927.03	109,846.00	4,950.00	4.3%
OPEB, Allocated		3701-3702	187,101.00	187,101.00	174,733.37	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%
TOTAL, EMPLOYEE BENEFITS			3,585,895.00	3,428,533.00	1,780,089.08	3,357,796.00	70,737.00	2.1%
BOOKS AND SUPPLIES								
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	14,446.00	7,646.22	14,773.00	(327.00)	-2.3%
Materials and Supplies		4300	627,066.00	792,389.00	287,758.57	687,776.00	104,613.00	13.2%
Noncapitalized Equipment		4400	179,590.00	284,252.00	85,796.64	269,725.00	14,527.00	5.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			833,448.00	1,105,177.00	381,201.43	986,364.00	118,813.00	10.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	810,335.00	1,267,383.00	544,136.58	1,267,383.00	0.00	0.0%
Travel and Conferences		5200	109,372.00	208,559.00	36,205.25	190,695.00	17,864.00	8.6%
Dues and Memberships		5300	24,234.00	38,534.00	20,535.22	51,130.00	(12,596.00)	-32.7%
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	434,033.00	193,572.15	434,033.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,927.00	201,282.00	86,304.78	203,648.00	(2,366.00)	-1.2%
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	3,354,996.00	612,261.22	2,642,803.00	712,193.00	21.2%
Communications		5900	56,520.00	54,399.00	27,718.62	55,399.00	(1,000.00)	-1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,757,227.00	5,618,739.00	1,575,640.72	4,904,644.00	714,095.00	12.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	26,200.00	72,237.00	41,314.60	95,687.00	(23,450.00)	-32.5%
Equipment Replacement		6500	52,500.00	114,545.00	0.00	334,696.00	(220,151.00)	-192.2%
TOTAL, CAPITAL OUTLAY			78,700.00	186,782.00	41,314.60	430,383.00	(243,601.00)	-130.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,489,768.00	16,771,163.00	7,275,191.82	15,837,990.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(100,000.00)	0.00	(100,000.00)		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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	2,922,753.00	-46.94%	1,550,903.00	-83.07%	262,500.00
4. Other Local Revenues	8600-8799	11,638,669.00	-2.24%	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)		14,577,495.00	-11.20%	12,945,458.00	-9.95%	11,657,055.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,433,877.00		3,468,216.00
b. Step & Column Adjustment				34,339.00		34,682.00
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	3,433,877.00	1.00%	3,468,216.00	1.00%	3,502,898.00
2. Classified Salaries						
a. Base Salaries				2,724,926.00		2,752,175.00
b. Step & Column Adjustment				27,249.00		27,522.00
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	2,724,926.00	1.00%	2,752,175.00	1.00%	2,779,697.00
3. Employee Benefits	3000-3999	3,357,796.00	6.29%	3,569,035.00	6.17%	3,789,083.00
4. Books and Supplies	4000-4999	986,364.00	-26.43%	725,688.00	-2.07%	710,688.00
5. Services and Other Operating Expenditures	5000-5999	4,904,644.00	-19.71%	3,937,709.00	-20.78%	3,119,327.00
6. Capital Outlay	6000-6999	430,383.00	-90.38%	41,424.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	-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)		15,937,990.00	-9.06%	14,494,247.00	-4.09%	13,901,693.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,360,495.00)		(1,548,789.00)		(2,244,638.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,412,553.40		5,052,058.40		3,503,269.40
2. Ending Fund Balance (Sum lines C and D1)		5,052,058.40		3,503,269.40		1,258,631.40
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		0.00
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	3,205,629.69		2,718,127.40		562,959.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,658,530.13		765,142.00		695,672.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,052,058.40		3,503,269.40		1,258,631.40

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,658,530.13		765,142.00		695,672.00
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)		1,658,530.13		765,142.00		695,672.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		10.41%		5.28%		5.00%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		15,937,990.00		14,494,247.00		13,901,693.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		15,937,990.00		14,494,247.00		13,901,693.00
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)		796,899.50		724,712.35		695,084.65
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)		796,899.50		724,712.35		695,084.65
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

	Object	Beginning Balances (Ret. Only)	July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			10,970,129.00	9,960,623.00	9,428,438.00	8,959,805.00	8,727,634.00	7,664,075.00	8,387,291.00	8,362,450.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8300-8599		0.00	0.00	3,856,134.00	0.00	0.00	0.00	0.00	0.00	
	8600-8799		76,526.00	591,252.00	582,842.00	1,019,548.00	55,918.00	1,981,758.00	962,373.00	1,019,708.00	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			76,526.00	591,252.00	4,438,976.00	1,019,548.00	55,918.00	1,981,758.00	962,373.00	1,019,708.00	
C. DISBURSEMENTS											
	1000-1999		49,937.00	296,205.00	314,237.00	297,678.00	302,375.00	307,935.00	401,703.00	288,657.00	
	2000-2999		221,454.00	232,297.00	218,214.00	218,286.00	215,231.00	210,869.00	210,524.00	208,405.00	
	3000-3999		358,616.00	239,997.00	237,336.00	236,908.00	237,241.00	238,186.00	231,805.00	231,176.00	
	4000-4999		1,762.00	72,775.00	95,005.00	46,735.00	75,808.00	50,260.00	38,858.00	63,613.00	
	5000-5999		24,573.00	164,290.00	152,789.00	432,557.00	249,238.00	449,367.00	102,826.00	326,392.00	
	6000-6599		0.00	0.00	0.00	0.00	34,407.00	0.00	6,907.00	295,934.00	
	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			656,342.00	1,005,564.00	1,017,581.00	1,232,164.00	1,114,300.00	1,256,617.00	992,623.00	1,414,177.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	20,000.00	(5,411.00)	(1,392.00)	(45.00)	(2,138.00)	(396.00)	(5,958.00)	(14,838.00)	35,128.00	
	9200-9299	258,935.00	99,754.00	28,441.00	41,710.00	5,625.00	0.00	0.00	1,875.00	1,875.00	
	9310	8,410.00	393.00	8,018.00	0.00	499.00	(499.00)	0.00	0.00	0.00	
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9330	6,423.00	6,423.00	(3,000.00)	(7,474.00)	(2,500.00)	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			293,768.00	101,159.00	32,067.00	34,191.00	1,486.00	(895.00)	(5,958.00)	(12,963.00)	37,003.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	958,208.00	657,085.00	150,875.00	69,082.00	26,536.00	(3,833.00)	(448.00)	(253.00)	333.00	
	9610	1,942.00	1,807.00	135.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	0.00	54,645.00	0.00	3,856,134.00	0.00	0.00	0.00	0.00	0.00	
	9690	3,910,779.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			4,870,929.00	713,537.00	151,010.00	3,925,216.00	26,536.00	(3,833.00)	(448.00)	(253.00)	333.00
<u>Nonoperating</u>											
	9910		182,688.00	1,070.00	997.00	5,495.00	(8,115.00)	3,585.00	18,119.00	(11,294.00)	
TOTAL BALANCE SHEET ITEMS			(4,577,161.00)	(429,690.00)	(117,873.00)	(3,890,028.00)	(19,555.00)	(1,925.00)	5,409.00	25,376.00	
E. NET INCREASE/DECREASE (B - C + D)				(1,009,506.00)	(532,185.00)	(468,633.00)	(232,171.00)	(1,063,559.00)	723,216.00	(24,841.00)	(369,093.00)
F. ENDING CASH (A + E)				9,960,623.00	9,428,438.00	8,959,805.00	8,727,634.00	7,664,075.00	8,387,291.00	8,362,450.00	7,993,357.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		7,993,357.00	7,720,253.00	7,447,150.00	7,337,824.00				
B. RECEIPTS									
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	(1,183,382.00)	0.00		2,922,753.00	2,922,753.00
Other Local Revenue	8600-8799	1,127,239.00	1,127,239.00	1,127,239.00	1,617,027.00	350,000.00		11,638,669.00	11,638,669.00
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		1,127,239.00	1,127,239.00	1,393,313.00	433,645.00	350,000.00	0.00	14,577,495.00	14,577,495.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	278,788.00	278,788.00	278,788.00	278,786.00	60,000.00		3,433,877.00	3,433,877.00
Classified Salaries	2000-2999	214,912.00	214,912.00	214,912.00	214,910.00	130,000.00		2,724,926.00	2,724,926.00
Employee Benefits	3000-3999	249,133.00	249,133.00	249,133.00	499,132.00	100,000.00		3,357,796.00	3,357,796.00
Books and Supplies	4000-4999	86,112.00	86,112.00	86,112.00	83,212.00	200,000.00		986,364.00	986,364.00
Services	5000-5999	561,816.00	561,816.00	561,816.00	967,164.00	350,000.00		4,904,644.00	4,904,644.00
Capital Outlay	6000-6599	20,848.00	20,848.00	20,847.00	10,592.00	20,000.00		430,383.00	430,383.00
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
TOTAL DISBURSEMENTS		1,411,609.00	1,411,609.00	1,511,608.00	2,053,796.00	860,000.00	0.00	15,937,990.00	15,937,990.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	15,050.00			20,000.00	
Accounts Receivable	9200-9299	26,552.00	26,552.00	26,551.00	0.00	0.00		258,935.00	
Due From Other Funds	9310	(1.00)	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	4,325.00	4,325.00	4,324.00	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	
SUBTOTAL		30,876.00	30,877.00	30,875.00	15,050.00	0.00	0.00	293,768.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	19,610.00	19,610.00	19,611.00	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	
SUBTOTAL		19,610.00	19,610.00	19,611.00	0.00	0.00	0.00	4,870,929.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	(2,295.00)	0.00	0.00		190,250.00	
TOTAL BALANCE SHEET ITEMS		11,266.00	11,267.00	8,969.00	15,050.00	0.00	0.00	(4,386,911.00)	
E. NET INCREASE/DECREASE (B - C + D)									
		(273,104.00)	(273,103.00)	(109,326.00)	(1,605,101.00)	(510,000.00)	0.00	(5,747,406.00)	(1,360,495.00)
F. ENDING CASH (A + E)									
		7,720,253.00	7,447,150.00	7,337,824.00	5,732,723.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								5,222,723.00	

		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			10,970,129.00	9,960,623.00	9,428,438.00	8,959,805.00	8,727,634.00	7,664,075.00	8,387,291.00	8,362,450.00
B. RECEIPTS										
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		76,526.00	591,252.00	3,856,134.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929		0.00	0.00	582,842.00	1,019,548.00	55,918.00	1,981,758.00	962,373.00	1,019,708.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			76,526.00	591,252.00	4,438,976.00	1,019,548.00	55,918.00	1,981,758.00	962,373.00	1,019,708.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		49,937.00	296,205.00	314,237.00	297,678.00	302,375.00	307,935.00	401,703.00	288,657.00
Classified Salaries	2000-2999		221,454.00	232,297.00	218,214.00	218,286.00	215,231.00	210,869.00	210,524.00	208,405.00
Employee Benefits	3000-3999		358,616.00	239,997.00	237,336.00	236,908.00	237,241.00	238,186.00	231,805.00	231,176.00
Books and Supplies	4000-4999		1,762.00	72,775.00	95,005.00	46,735.00	75,808.00	50,260.00	38,858.00	63,613.00
Services	5000-5999		24,573.00	164,290.00	152,789.00	432,557.00	249,238.00	449,367.00	102,826.00	326,392.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	34,407.00	0.00	6,907.00	295,934.00
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
TOTAL DISBURSEMENTS			656,342.00	1,005,564.00	1,017,581.00	1,232,164.00	1,114,300.00	1,256,617.00	992,623.00	1,414,177.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	20,000.00	(5,411.00)	(1,392.00)	(45.00)	(2,138.00)	(396.00)	(5,958.00)	(14,838.00)	35,128.00
Accounts Receivable	9200-9299	258,935.00	99,754.00	28,441.00	41,710.00	5,625.00	0.00	0.00	1,875.00	1,875.00
Due From Other Funds	9310	8,410.00	393.00	8,018.00	0.00	499.00	(499.00)	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	(3,000.00)	(7,474.00)	(2,500.00)	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
SUBTOTAL		293,768.00	101,159.00	32,067.00	34,191.00	1,486.00	(895.00)	(5,958.00)	(12,963.00)	37,003.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	958,208.00	657,085.00	150,875.00	69,082.00	26,536.00	(3,833.00)	(448.00)	(253.00)	333.00
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
SUBTOTAL		4,870,929.00	713,537.00	151,010.00	3,925,216.00	26,536.00	(3,833.00)	(448.00)	(253.00)	333.00
Nonoperating										
Suspense Clearing	9910		182,688.00	1,070.00	997.00	5,495.00	(8,115.00)	3,585.00	18,119.00	(11,294.00)
TOTAL BALANCE SHEET ITEMS		(4,577,161.00)	(429,690.00)	(117,873.00)	(3,890,028.00)	(19,555.00)	(5,177.00)	(1,925.00)	5,409.00	25,376.00
E. NET INCREASE/DECREASE (B - C + D)			(1,009,506.00)	(532,185.00)	(468,633.00)	(232,171.00)	(1,063,559.00)	723,216.00	(24,841.00)	(369,093.00)
F. ENDING CASH (A + E)			9,960,623.00	9,428,438.00	8,959,805.00	8,727,634.00	7,664,075.00	8,387,291.00	8,362,450.00	7,993,357.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		7,993,357.00	7,720,253.00	7,447,150.00	7,337,824.00				
B. RECEIPTS									
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	(1,183,382.00)	0.00		2,922,753.00	2,922,753.00
Other Local Revenue	8600-8799	1,127,239.00	1,127,239.00	1,127,239.00	1,617,027.00	350,000.00		11,638,669.00	11,638,669.00
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		1,127,239.00	1,127,239.00	1,393,313.00	433,645.00	350,000.00	0.00	14,577,495.00	14,577,495.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	278,788.00	278,788.00	278,788.00	278,786.00	60,000.00		3,433,877.00	3,433,877.00
Classified Salaries	2000-2999	214,912.00	214,912.00	214,912.00	214,910.00	130,000.00		2,724,926.00	2,724,926.00
Employee Benefits	3000-3999	249,133.00	249,133.00	249,133.00	499,132.00	100,000.00		3,357,796.00	3,357,796.00
Books and Supplies	4000-4999	86,112.00	86,112.00	86,112.00	83,212.00	200,000.00		986,364.00	986,364.00
Services	5000-5999	561,816.00	561,816.00	561,816.00	967,164.00	350,000.00		4,904,644.00	4,904,644.00
Capital Outlay	6000-6599	20,848.00	20,848.00	20,847.00	10,592.00	20,000.00		430,383.00	430,383.00
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
TOTAL DISBURSEMENTS		1,411,609.00	1,411,609.00	1,511,608.00	2,053,796.00	860,000.00	0.00	15,937,990.00	15,937,990.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	15,050.00			20,000.00	
Accounts Receivable	9200-9299	26,552.00	26,552.00	26,551.00	0.00	0.00		258,935.00	
Due From Other Funds	9310	(1.00)	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	4,325.00	4,325.00	4,324.00	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	
SUBTOTAL		30,876.00	30,877.00	30,875.00	15,050.00	0.00	0.00	293,768.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	19,610.00	19,610.00	19,611.00	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	
SUBTOTAL		19,610.00	19,610.00	19,611.00	0.00	0.00	0.00	4,870,929.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	(2,295.00)	0.00	0.00		190,250.00	
TOTAL BALANCE SHEET ITEMS		11,266.00	11,267.00	8,969.00	15,050.00	0.00	0.00	(4,386,911.00)	
E. NET INCREASE/DECREASE (B - C + D)		(273,104.00)	(273,103.00)	(109,326.00)	(1,605,101.00)	(510,000.00)	0.00	(5,747,406.00)	(1,360,495.00)
F. ENDING CASH (A + E)		7,720,253.00	7,447,150.00	7,337,824.00	5,732,723.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,222,723.00	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH		5,732,723.00	4,985,681.00	4,395,700.00	5,500,469.00	5,486,835.00	5,473,200.00	5,459,565.00	5,446,932.00
B. RECEIPTS									
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	1,288,403.00	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
TOTAL RECEIPTS		77,000.00	592,000.00	2,321,852.00	1,033,449.00	1,033,448.00	1,033,448.00	1,033,448.00	1,033,448.00
C. DISBURSEMENTS									
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
TOTAL DISBURSEMENTS		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
D. BALANCE SHEET ITEMS									
<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
Due From Other Funds	9310	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
Prepaid Expenditures	9330	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
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		395,000.00	125,000.00	125,000.00	125,000.00	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
Due To Other Funds	9610	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
Unearned Revenues	9650	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
SUBTOTAL		885,000.00	295,000.00	295,000.00	295,000.00	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
TOTAL BALANCE SHEET ITEMS		(490,000.00)	(170,000.00)	(170,000.00)	(170,000.00)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(747,042.00)	(589,981.00)	1,104,769.00	(13,634.00)	(13,635.00)	(13,635.00)	(12,633.00)	(12,633.00)
F. ENDING CASH (A + E)		4,985,681.00	4,395,700.00	5,500,469.00	5,486,835.00	5,473,200.00	5,459,565.00	5,446,932.00	5,434,299.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,434,299.00	5,053,512.00	4,672,726.00	4,328,127.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019 Principal Apportionment	0.00	0.00	0.00	0.00	0.00		0.00	
	8020-8079 Property Taxes	0.00	0.00	0.00	0.00	0.00		0.00	
	8080-8099 Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00		0.00	
	8100-8299 Federal Revenue	0.00	0.00	16,073.00	0.00	0.00		16,073.00	16,073.00
	8300-8599 Other State Revenue	0.00	0.00	12,500.00	250,000.00	0.00		1,550,903.00	1,550,903.00
	8600-8799 Other Local Revenue	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
	8910-8929 Interfund Transfers In	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	8930-8979 All Other Financing Sources	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		1,033,448.00	1,033,448.00	1,062,021.00	1,283,448.00	375,000.00	0.00	12,945,458.00	12,945,458.00
C. DISBURSEMENTS									
	1000-1999 Certificated Salaries	278,082.00	278,082.00	278,082.00	278,082.00	61,200.00		3,468,216.00	3,468,216.00
	2000-2999 Classified Salaries	203,918.00	203,918.00	203,918.00	203,917.00	132,600.00		2,752,175.00	2,752,175.00
	3000-3999 Employee Benefits	273,270.00	273,270.00	273,270.00	273,270.00	102,000.00		3,569,035.00	3,569,035.00
	4000-4999 Books and Supplies	46,132.00	46,131.00	38,517.00	38,516.00	205,000.00		725,688.00	725,688.00
	5000-5999 Services	612,833.00	612,833.00	612,833.00	612,832.00	363,800.00		3,937,709.00	3,937,709.00
	6000-6599 Capital Outlay	0.00	0.00	0.00	21,024.00	20,400.00		41,424.00	41,424.00
	7000-7499 Other Outgo	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	7600-7629 Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	7630-7699 All Other Financing Uses	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		1,414,235.00	1,414,234.00	1,406,620.00	1,427,641.00	885,000.00	0.00	14,494,247.00	14,494,247.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199 Cash Not In Treasury							0.00	
	9200-9299 Accounts Receivable	0.00	0.00	0.00	0.00			375,000.00	
	9310 Due From Other Funds	0.00	0.00	0.00	0.00			0.00	
	9320 Stores	0.00	0.00	0.00	0.00			0.00	
	9330 Prepaid Expenditures	0.00	0.00	0.00	0.00			0.00	
	9340 Other Current Assets	0.00	0.00	0.00	0.00			0.00	
	9490 Deferred Outflows of Resources	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	375,000.00	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599 Accounts Payable	0.00	0.00	0.00	0.00			885,000.00	
	9610 Due To Other Funds	0.00	0.00	0.00	0.00			0.00	
	9640 Current Loans	0.00	0.00	0.00	0.00			0.00	
	9650 Unearned Revenues	0.00	0.00	0.00	0.00			0.00	
	9690 Deferred Inflows of Resources	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>									
	9910 Suspense Clearing	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)		(380,787.00)	(380,786.00)	(344,599.00)	(144,193.00)	(510,000.00)	0.00	(2,058,789.00)	(1,548,789.00)
F. ENDING CASH (A + E)		5,053,512.00	4,672,726.00	4,328,127.00	4,183,934.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,673,934.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	430,618.00	233,712.00	0.00	248,510.00	14,798.00	6.3%
3) Other State Revenue		8300-8599	2,498,950.00	2,498,950.00	1,249,474.00	2,498,950.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,206,601.00	1,206,601.00	511,222.26	1,206,601.00	0.00	0.0%
5) TOTAL, REVENUES			4,136,169.00	3,939,263.00	1,760,696.26	3,954,061.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,410,602.00	1,416,798.00	821,657.31	1,451,798.00	(35,000.00)	-2.5%
2) Classified Salaries		2000-2999	892,036.00	868,285.00	492,658.45	841,392.00	26,893.00	3.1%
3) Employee Benefits		3000-3999	1,178,667.00	1,076,373.00	632,888.69	1,083,064.00	(6,691.00)	-0.6%
4) Books and Supplies		4000-4999	231,479.00	347,628.00	198,062.63	345,388.00	2,240.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	423,090.00	424,158.00	257,750.72	426,398.00	(2,240.00)	-0.5%
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	4,133,242.00	2,403,017.80	4,148,040.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			295.00	(193,979.00)	(642,321.54)	(193,979.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			295.00	(193,979.00)	(642,321.54)	(193,979.00)		
F. FUND BALANCE, RESERVES								
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	1,104,152.52		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	19,533.53		19,533.53		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	877,824.99	877,956.99		0.00		
d) Assigned								
Other Assignments		9780	206,794.00	206,662.00		207,402.00		
5% Board Reserve for Cash Flow	0000	9780	206,794.00					
5% Board Reserve for Cash Flow	0000	9780		206,662.00				
5% Board Reserve for Cash Flow	0000	9780				207,402.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		877,216.99		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	13,394.00	16,073.00	0.00	16,073.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	417,224.00	217,639.00	0.00	232,437.00	14,798.00	6.8%
TOTAL, FEDERAL REVENUE			430,618.00	233,712.00	0.00	248,510.00	14,798.00	6.3%
OTHER STATE REVENUE								
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	1,249,474.00	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%
TOTAL, OTHER STATE REVENUE			2,498,950.00	2,498,950.00	1,249,474.00	2,498,950.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,458.33	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	506,278.43	1,195,201.00	0.00	0.0%
Tuition		8710	3,500.00	3,500.00	2,485.50	3,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,206,601.00	1,206,601.00	511,222.26	1,206,601.00	0.00	0.0%
TOTAL, REVENUES			4,136,169.00	3,939,263.00	1,760,696.26	3,954,061.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	640,468.00	646,664.00	369,430.56	681,664.00	(35,000.00)	-5.4%
Certificated Pupil Support Salaries		1200	21,705.00	21,705.00	13,304.45	21,705.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	727,089.00	727,089.00	426,265.29	727,089.00	0.00	0.0%
Other Certificated Salaries		1900	21,340.00	21,340.00	12,657.01	21,340.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,410,602.00	1,416,798.00	821,657.31	1,451,798.00	(35,000.00)	-2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	138,162.00	117,636.00	68,674.72	118,521.00	(885.00)	-0.8%
Classified Support Salaries		2200	96,473.00	96,473.00	50,746.91	96,473.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	163,138.00	163,138.00	91,705.22	163,138.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	493,283.00	480,058.00	280,781.60	462,280.00	17,778.00	3.7%
Other Classified Salaries		2900	980.00	10,980.00	750.00	980.00	10,000.00	91.1%
TOTAL, CLASSIFIED SALARIES			892,036.00	868,285.00	492,658.45	841,392.00	26,893.00	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	187,015.00	184,713.00	106,277.77	184,713.00	0.00	0.0%
PERS		3201-3202	171,138.00	159,412.00	97,984.85	161,240.00	(1,828.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	92,656.00	86,023.00	48,526.44	88,287.00	(2,264.00)	-2.6%
Health and Welfare Benefits		3401-3402	609,164.00	528,841.00	281,231.98	531,433.00	(2,592.00)	-0.5%
Unemployment Insurance		3501-3502	2,447.00	2,400.00	651.05	2,405.00	(5.00)	-0.2%
Workers' Compensation		3601-3602	39,097.00	37,834.00	22,317.11	37,836.00	(2.00)	0.0%
OPEB, Allocated		3701-3702	77,150.00	77,150.00	75,899.49	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%
TOTAL, EMPLOYEE BENEFITS			1,178,667.00	1,076,373.00	632,888.69	1,083,064.00	(6,691.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	70,462.00	45,662.00	33,751.30	45,662.00	0.00	0.0%
Materials and Supplies		4300	113,120.00	206,853.00	112,453.97	202,113.00	4,740.00	2.3%
Noncapitalized Equipment		4400	47,897.00	95,113.00	51,857.36	97,613.00	(2,500.00)	-2.6%
TOTAL, BOOKS AND SUPPLIES			231,479.00	347,628.00	198,062.63	345,388.00	2,240.00	0.6%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,276.00	33,576.00	10,682.68	32,576.00	1,000.00	3.0%
Dues and Memberships		5300	7,970.00	8,770.00	1,530.48	7,170.00	1,600.00	18.2%
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	48,545.10	97,394.00	(2,649.00)	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,578.00	51,243.00	22,161.61	61,750.00	(10,507.00)	-20.5%
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	195,329.00	127,671.78	187,013.00	8,316.00	4.3%
Communications		5900	24,653.00	25,613.00	33,432.34	25,613.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			423,090.00	424,158.00	257,750.72	426,398.00	(2,240.00)	-0.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,135,874.00	4,133,242.00	2,403,017.80	4,148,040.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	248,510.00	0.00%	248,510.00	0.00%	248,510.00
3. Other State Revenues	8300-8599	2,498,950.00	2.10%	2,551,428.00	0.00%	2,551,428.00
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)		3,954,061.00	1.33%	4,006,539.00	0.00%	4,006,539.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	1,451,798.00	1.00%	1,466,316.00	1.00%	1,480,979.00
2. Classified Salaries	2000-2999	841,392.00	1.00%	849,806.00	1.00%	858,304.00
3. Employee Benefits	3000-3999	1,083,064.00	6.96%	1,158,464.00	6.76%	1,236,801.00
4. Books and Supplies	4000-4999	345,388.00	-33.63%	229,239.00	-0.77%	227,474.00
5. Services and Other Operating Expenditures	5000-5999	426,398.00	-0.25%	425,330.00	0.00%	425,330.00
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		0.00
11. Total (Sum lines B1 thru B10)		4,148,040.00	-0.46%	4,129,155.00	2.42%	4,228,888.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(193,979.00)		(122,616.00)		(222,349.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,298,131.52		1,104,152.52		981,536.52
2. Ending Fund Balance (Sum lines C and D1)		1,104,152.52		981,536.52		759,187.52
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	877,216.99		755,078.52		527,743.52
d. Assigned	9780	207,402.00		206,458.00		211,444.00
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		981,536.52		759,187.52
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	377.38	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	377.38	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	3,562.00	3,896.61	3,897.00	(335.00)	-9.4%
5) Services and Other Operating Expenditures		5000-5999	21,580.00	53,018.00	24,534.60	50,059.00	2,959.00	5.6%
6) Capital Outlay		6000-6999	36,336.00	101,336.00	77,871.19	103,960.00	(2,624.00)	-2.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,916.00	157,916.00	106,302.40	157,916.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(56,916.00)	(156,916.00)	(105,925.02)	(156,916.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,916.00)	(56,916.00)	(105,925.02)	(56,916.00)		
F. FUND BALANCE, RESERVES								
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		9740	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		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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	377.38	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%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	377.38	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	377.38	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)
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,562.00	3,896.61	3,897.00	(335.00)	-9.4%
TOTAL, BOOKS AND SUPPLIES			0.00	3,562.00	3,896.61	3,897.00	(335.00)	-9.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,580.00	41,580.00	22,387.72	38,621.00	2,959.00	7.1%
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	11,438.00	2,146.88	11,438.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,580.00	53,018.00	24,534.60	50,059.00	2,959.00	5.6%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,336.00	91,336.00	67,109.56	93,960.00	(2,624.00)	-2.9%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	10,000.00	10,761.63	10,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,336.00	101,336.00	77,871.19	103,960.00	(2,624.00)	-2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	157,916.00	106,302.40	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,100.00	7,100.00	4,101.64	7,100.00	0.00	0.0%
5) TOTAL, REVENUES			7,100.00	7,100.00	4,101.64	7,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,100.00	7,100.00	4,101.64	7,100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,100.00	7,100.00	4,101.64	7,100.00		
F. FUND BALANCE, RESERVES								
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			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)
OTHER LOCAL REVENUE								
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	4,101.64	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%
TOTAL, OTHER LOCAL REVENUE			7,100.00	7,100.00	4,101.64	7,100.00	0.00	0.0%
TOTAL, REVENUES			7,100.00	7,100.00	4,101.64	7,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,056.00	200,056.00	254,772.46	200,056.00	0.00	0.0%
5) TOTAL, REVENUES			200,056.00	200,056.00	254,772.46	200,056.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,102.00	51,102.00	82,702.00	170,204.00	(119,102.00)	-233.1%
6) Capital Outlay		6000-6999	274,800.00	439,475.00	25,017.75	506,408.00	(66,933.00)	-15.2%
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	490,577.00	107,719.75	676,612.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,846.00)	(290,521.00)	147,052.71	(476,556.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(125,846.00)	(290,521.00)	147,052.71	(476,556.00)		
F. FUND BALANCE, RESERVES								
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	1,439,894.41		1,253,859.41		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,604,569.41	1,439,894.41		1,253,859.41		
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			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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	248,947.02	193,056.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	5,825.44	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%
TOTAL, OTHER LOCAL REVENUE			200,056.00	200,056.00	254,772.46	200,056.00	0.00	0.0%
TOTAL, REVENUES			200,056.00	200,056.00	254,772.46	200,056.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	4,307.22	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	39,101.97	39,102.00	(39,102.00)	New
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	38,734.35	131,102.00	(80,000.00)	-156.5%
Communications		5900	0.00	0.00	558.46	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,102.00	51,102.00	82,702.00	170,204.00	(119,102.00)	-233.1%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	274,800.00	427,975.00	15,166.02	494,908.00	(66,933.00)	-15.6%
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	11,500.00	9,851.73	11,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			274,800.00	439,475.00	25,017.75	506,408.00	(66,933.00)	-15.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			325,902.00	490,577.00	107,719.75	676,612.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,825.00	3,825.00	1,568.60	3,825.00	0.00	0.0%
5) TOTAL, REVENUES			3,825.00	3,825.00	1,568.60	3,825.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	38,537.00	38,537.00	(38,537.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	38,537.00	38,537.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,825.00	3,825.00	(36,968.40)	(34,712.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,825.00	3,825.00	(36,968.40)	(34,712.00)		
F. FUND BALANCE, RESERVES								
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		368,682.43		
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			277,006.10	277,006.10		238,469.10		
c) Committed								
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			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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,825.00	3,825.00	1,568.60	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%
TOTAL, OTHER LOCAL REVENUE			3,825.00	3,825.00	1,568.60	3,825.00	0.00	0.0%
TOTAL, REVENUES			3,825.00	3,825.00	1,568.60	3,825.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
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	38,537.00	38,537.00	(38,537.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	38,537.00	38,537.00	(38,537.00)	New

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	38,537.00	38,537.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
7710	State School Facilities Projects	238,469.10
Total, Restricted Balance		<u>238,469.10</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,932.00	37,932.00	22,377.70	37,932.00	0.00	0.0%
5) TOTAL, REVENUES			37,932.00	37,932.00	22,377.70	37,932.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,200.00	0.00	2,000.00	4,770.00	(4,770.00)	New
6) Capital Outlay		6000-6999	325,200.00	261,000.00	20,929.05	278,466.00	(17,466.00)	-6.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,500.00	19,500.00	19,500.00	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	280,500.00	42,429.05	302,736.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(314,968.00)	(242,568.00)	(20,051.35)	(264,804.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(314,968.00)	(242,568.00)	(20,051.35)	(264,804.00)		
F. FUND BALANCE, RESERVES								
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	851,085.91		828,849.91		
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	851,085.91		828,849.91		
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		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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	37,932.00	37,932.00	22,377.70	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%
TOTAL, OTHER LOCAL REVENUE			37,932.00	37,932.00	22,377.70	37,932.00	0.00	0.0%
TOTAL, REVENUES			37,932.00	37,932.00	22,377.70	37,932.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	2,000.00	4,770.00	(4,770.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,200.00	0.00	2,000.00	4,770.00	(4,770.00)	New

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	31,000.00	6,667.60	30,967.00	33.00	0.1%
Buildings and Improvements of Buildings		6200	325,200.00	230,000.00	14,261.45	247,499.00	(17,499.00)	-7.6%
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%
TOTAL, CAPITAL OUTLAY			325,200.00	261,000.00	20,929.05	278,466.00	(17,466.00)	-6.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	19,500.00	19,500.00	19,500.00	19,500.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,500.00	19,500.00	19,500.00	19,500.00	0.00	0.0%
TOTAL, EXPENDITURES			352,900.00	280,500.00	42,429.05	302,736.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		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		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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Second 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 FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6382-0-6000-2100-3501	6382	104.00
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.		
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
01-6382-0-0000-0000-8590	6382	3,528,961.00
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

01-6382-0-0000-0000-979Z	6382	0.00
01-6382-0-0000-0000-9740	6382	0.00

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

ACCOUNT			
FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6382-0-0000-0000-8590	01	6382	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, but we do not know why it is showing as invalid.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Second 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 FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
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.		
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

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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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43-40360-0000000

Second 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 FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6382-0-6000-2100-3402	6382	1,935.31
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.		
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	15,742.17
01-6382-0-6000-2100-4400	6382	10,845.14
01-6382-0-6000-2100-5300	6382	12,000.00
01-6382-0-6000-2100-5800	6382	79,850.00
01-6382-0-6000-2700-5800	6382	142,016.86
01-6382-0-0000-0000-8590	6382	3,528,960.06
01-6382-0-6000-1000-1100	6382	134,218.15
01-6382-0-6000-1000-3101	6382	19,367.69
01-6382-0-6000-1000-3301	6382	1,936.06
01-6382-0-6000-1000-3401	6382	48,380.71
01-6382-0-6000-1000-3501	6382	66.69
01-6382-0-6000-1000-3601	6382	2,292.07
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
01-6382-0-0000-0000-9740	6382	3,049,009.99
01-6382-0-0000-0000-979Z	6382	3,049,009.99

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

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

01-6382-0-0000-0000-8590	01	6382	3,528,960.06
01-6382-0-0000-0000-9740	01	6382	3,049,009.99
01-6382-0-0000-0000-979Z	01	6382	3,049,009.99
01-6382-0-6000-1000-1100	01	6382	134,218.15
01-6382-0-6000-1000-3101	01	6382	19,367.69
01-6382-0-6000-1000-3301	01	6382	1,936.06
01-6382-0-6000-1000-3401	01	6382	48,380.71
01-6382-0-6000-1000-3501	01	6382	66.69
01-6382-0-6000-1000-3601	01	6382	2,292.07
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	15,742.17
01-6382-0-6000-2100-4400	01	6382	10,845.14
01-6382-0-6000-2100-5300	01	6382	12,000.00
01-6382-0-6000-2100-5800	01	6382	79,850.00
01-6382-0-6000-2700-5800	01	6382	142,016.86

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.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Second 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	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6382-0-6000-2100-5800	6382	534,535.00
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.		
01-6382-0-6000-2100-5900	6382	1,000.00
01-6382-0-6000-2100-6400	6382	11,750.00
01-6382-0-6000-2700-5800	6382	1,163,784.00
01-6382-0-6000-8500-6500	6382	114,545.00
01-6382-0-0000-0000-8590	6382	2,345,579.00
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	4,060.00
01-6382-0-6000-2100-2400	6382	5,896.00
01-6382-0-6000-2100-3202	6382	788.00
01-6382-0-6000-2100-3302	6382	451.00
01-6382-0-6000-2100-3402	6382	1,935.00
01-6382-0-6000-2100-3502	6382	3.00
01-6382-0-6000-2100-3602	6382	101.00
01-6382-0-6000-2100-4300	6382	112,000.00
01-6382-0-6000-2100-4400	6382	28,270.00
01-6382-0-6000-2100-5200	6382	11,805.00
01-6382-0-6000-2100-5300	6382	12,000.00
01-6382-0-0000-0000-979Z	6382	0.00
01-6382-0-0000-0000-9740	6382	0.00

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

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6382-0-0000-0000-8590	01	6382	2,345,579.00
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	4,060.00
01-6382-0-6000-2100-2400	01	6382	5,896.00
01-6382-0-6000-2100-3202	01	6382	788.00
01-6382-0-6000-2100-3302	01	6382	451.00
01-6382-0-6000-2100-3402	01	6382	1,935.00
01-6382-0-6000-2100-3502	01	6382	3.00
01-6382-0-6000-2100-3602	01	6382	101.00
01-6382-0-6000-2100-4300	01	6382	112,000.00
01-6382-0-6000-2100-4400	01	6382	28,270.00
01-6382-0-6000-2100-5200	01	6382	11,805.00
01-6382-0-6000-2100-5300	01	6382	12,000.00
01-6382-0-6000-2100-5800	01	6382	534,535.00
01-6382-0-6000-2100-5900	01	6382	1,000.00
01-6382-0-6000-2100-6400	01	6382	11,750.00
01-6382-0-6000-2700-5800	01	6382	1,163,784.00
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, but we do not know why it is showing as invalid.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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

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

CRITERIA AND STANDARDS

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

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	55.6% to 65.6%	55.6% to 65.6%	55.6% to 65.6%

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)	9,516,599.00	15,837,990.00	60.1%	Met
1st Subsequent Year (2018-19)	9,789,426.00	14,494,247.00	67.5%	Not Met
2nd Subsequent Year (2019-20)	10,071,678.00	13,901,693.00	72.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

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 first interim projections.

Changes that exceed five percent in any major object category must be explained.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	16,073.00	16,073.00	0.0%	No
1st Subsequent Year (2018-19)	16,073.00	16,073.00	0.0%	No
2nd Subsequent Year (2019-20)	16,073.00	16,073.00	0.0%	No

Explanation
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2017-18)	4,106,135.00	2,922,753.00	-28.8%	Yes
1st Subsequent Year (2018-19)	262,500.00	1,550,903.00	490.8%	Yes
2nd Subsequent Year (2019-20)	262,500.00	262,500.00	0.0%	No

Explanation
(required if Yes)

CCPT revised their budget after First Interim reporting in order to give time to recipients to spend down the grants through end of 2018-2019.

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

Current Year (2017-18)	11,638,079.00	11,638,669.00	0.0%	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)

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

Current Year (2017-18)	1,105,177.00	986,364.00	-10.8%	Yes
1st Subsequent Year (2018-19)	740,917.00	725,688.00	-2.1%	No
2nd Subsequent Year (2019-20)	658,917.00	710,688.00	7.9%	Yes

Explanation
(required if Yes)

CCPT revised their budget after First Interim reporting in order to give time to recipients to spend down the grants through end of 2018-2019.

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

Current Year (2017-18)	5,618,739.00	4,904,644.00	-12.7%	Yes
1st Subsequent Year (2018-19)	2,108,827.00	3,937,709.00	86.7%	Yes
2nd Subsequent Year (2019-20)	2,108,827.00	3,119,327.00	47.9%	Yes

Explanation
(required if Yes)

CCPT revised their budget after First Interim reporting in order to give time to recipients to spend down the grants through end of 2018-2019.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2017-18)	15,760,287.00	14,577,495.00	-7.5%	Not Met
1st Subsequent Year (2018-19)	11,657,055.00	12,945,458.00	11.1%	Not Met
2nd Subsequent Year (2019-20)	11,657,055.00	11,657,055.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	6,723,916.00	5,891,008.00	-12.4%	Not Met
1st Subsequent Year (2018-19)	2,849,744.00	4,663,397.00	63.6%	Not Met
2nd Subsequent Year (2019-20)	2,767,744.00	3,830,015.00	38.4%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

CCPT revised their budget after First Interim reporting in order to give time to recipients to spend down the grants through end of 2018-2019.

Explanation:

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

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

Explanation:

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

CCPT revised their budget after First Interim reporting in order to give time to recipients to spend down the grants through end of 2018-2019.

Explanation:

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

CCPT revised their budget after First Interim reporting in order to give time to recipients to spend down the grants through end of 2018-2019.

7. CRITERION: Facilities Maintenance

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

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

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

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

¹Available reserves are the amounts in the 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.

²A JPA that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	10.4%	5.3%	5.0%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.5%	1.8%	1.7%

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)	(1,360,495.00)	15,937,990.00		8.5%	Not Met
1st Subsequent Year (2018-19)	(1,548,789.00)	14,494,247.00		10.7%	Not Met
2nd Subsequent Year (2019-20)	(2,244,638.00)	13,901,693.00		16.1%	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)

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

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2017-18)	5,052,058.40	
1st Subsequent Year (2018-19)	3,503,269.40	Met	
2nd Subsequent Year (2019-20)	1,258,631.40	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)	5,732,723.00	

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

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

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

Explanation:
 (required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	JPA ADA		
5% or \$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

¹ 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.

² 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.

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

	Current Year (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
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

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

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	15,937,990.00	14,494,247.00	13,901,693.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	15,937,990.00	14,494,247.00	13,901,693.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	796,899.50	724,712.35	695,084.65
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. JPA's Reserve Standard (Greater of Line B5 or Line B6)	796,899.50	724,712.35	695,084.65

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)	1,658,530.13	765,142.00	695,672.00
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)	1,658,530.13	765,142.00	695,672.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.41%	5.28%	5.00%
JPA's Reserve Standard (Section 10B, Line 7):	796,899.50	724,712.35	695,084.65
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
This item is not applicable for JPAs.					
1b. Transfers In, General Fund *					
Current Year (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
1c. Transfers Out, General Fund *					
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 first interim projections that may impact the general fund operational budget?

No

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

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

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

1. a. Does your JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) No
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? 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)

	4	Interest earned on QZAB Reserve Account	Fund 40	1,000,000
TOTAL:				1,199,521

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

Total Annual Payments:	0	0	0	0

Has total annual payment increased over prior year (2016-17)? No No No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

n/a

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

S7. Unfunded Liabilities

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

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

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

1. a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	2,778,923.00	2,778,923.00
b. OPEB unfunded actuarial accrued liability (UAAL)	2,778,923.00	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 07, 2017	Jul 07, 2017

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	305,020.00	305,020.00
1st Subsequent Year (2018-19)	316,589.00	316,589.00
2nd Subsequent Year (2019-20)	328,254.00	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)	281,582.00	281,582.00
1st Subsequent Year (2018-19)	289,099.00	289,099.00
2nd Subsequent Year (2019-20)	296,689.00	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second 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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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 first interim projections?

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 First Interim Projections

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

3. Period covered by the agreement: Begin Date: End Date:

	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

% 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	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 First Interim Projections

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

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

Certificated (Non-management) Step and Column Adjustments

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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

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	34.6

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

n/a

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

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

No

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

[]

3. Period covered by the agreement:

Begin Date: [] End Date: []

4. Salary settlement:

Current Year (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 First Interim

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

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

Classified (Non-management) Step and Column Adjustments

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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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 first interim projections?
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 First Interim Projections

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

- A1.** Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?
- A5.** Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the JPA's financial system independent of the county office system?
- A8.** Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the JPA director or financial official positions within the last 12 months?

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

Comments:
(optional)

End of Joint Powers Agency Second Interim Criteria and Standards Review
