

COLLEGE AND CAREER ADVANTAGE

BOARD OF TRUSTEES SPECIAL MEETING AGENDA

Friday, December 14, 2018 3:30 p.m.

33122 Valle Road, San Juan Capistrano, CA 92675 Kennedy Room

Trustee Jim Reardon will be teleconferencing into the meeting from the following location: 1881 Langley Avenue, Irvine, CA 92614 Call to Order_____p.m. Pledge of Allegiance **ROLL CALL:** Present **Absent** Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff 1. ELECTION **ACTION/VOTE** Governing Board to consider nominations for the election of President of the Governing Board for 2019. Contact: Patricia Romo, Executive Director Nominee____ Nominated by ______Vote_____ **ROLL CALL:** Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers

Trustee Wolff

ELECTION Governing Board to consider nominations for the election of Vice

President/Clerk of the Governing Board for 2019.

ACTION/ROLL CALL

Contact: Patricia Romo, Executive Director

Nom	inee			
Nom	inated by	Seconded by	Vote	
	ROLL CALL:	Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff		
3.	APPROVAL OI	FAGENDA		ACTION/ROLL CALL
	Motion	Second	_	
	ROLL CALL:	Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff		

B. ORAL COMMUNICATIONS

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

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

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

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

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

4. CO	MMENTS	FROM	THE	PUBL	_IC
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DISCUSSION

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

C. DISCUSSION/ACTION ITEMS

		<u></u>	
5.	information).	I REPORT usider positive certification of report (supporting	Pages 1-54 ACTION/ROLL CALL
	Motion	Second	
	ROLL CALL:	Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff	
6.	DATES Board to review Setting of Reg (supporting info	#01-18/19 - SETTING OF REGULAR MEETING w and consider adoption of Resolution #01-18/19 jular Meeting Dates of the CCA Governing Board rmation). mo, Executive Director	ACTION/ROLL CALL
	Motion	Second	
	ROLL CALL:	Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff	

7.	Board to review Authorization of		ATION OF SIGNATURES n of Resolution #02-18/19, nformation).	Pages 57-58 ACTION/ROLL CALL
	Motion	Second		
	ROLL CALL:	Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff		
8.	FOR SCHOO FARMERS & M Board to review Authorization of and Farmers &	LSFIRST FEDERAL ERCHANTS BANK v and consider adoption	n of Resolution #03-18/19, First Federal Credit Union	Pages 59-60 ACTION/ROLL CALL
	Motion	Second		
	ROLL CALL:	Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff		
9.	VENDOR PAYN Board to review Authorization to (supporting info	MENTS ON THE BI-TEC v and consider adoption Approve Vendor Payme	RIZATION TO APPROVE H SYSTEM n of Resolution #04-18/19, ents on the Bi-Tech System	Pages 61-62 ACTION/ROLL CALL
	Motion	Second		
	ROLL CALL:	Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff		

10.	VENDOR PAYN Board to review Authorization (supporting info	MENTS ELECTRONICA v and consider adoption to Approve Vendor	RIZATION TO APPROVE ALLY on of Resolution #05-18/19, Payments Electronically	Pages 63-64 ACTION/ROLL CALL
	Motion	Second	_	
	ROLL CALL:	Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff		
11.	ADJOURNMEN	т		ACTION/VOTE
	Motion	Second	Vote	
	ROLL CALL:	Trustee Holloway Trustee Jones Trustee Reardon Trustee Vickers Trustee Wolff		

COLLEGE AND CAREER ADVANTAGE

<u>Memorandum</u>

TO:

CCA Governing Board

FROM:

Cindy Fox, Accountant

DATE:

December 6, 2018

SUBJECT:

First Interim Report

BACKGROUND INFORMATION

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

CURRENT SITUATION

Staff has prepared the First Interim Report as of October 31, 2018.

The following assumptions were made in preparation of the current budget and the First Interim Report for the 2018/19 fiscal year.

GENERAL FUND REVENUES

All Other Fees

Interest Income is projected at \$12,000.

All Other Local Revenues

The current budget projected CTE Incentive Grant funds at \$657,586, an MOU with Saddleback College at \$360,000 and a Builder's Incentive Grant of \$4,955 totaling \$1,022,541. The Builder's Grant results in an increase in revenue.

<u>Apportionment</u>

The total apportionment for 2018/19 is projected at \$1,765,821, an increase of \$26,913 due to increased LBUSD MOU costs for employee benefits.

In summary, total revenue is projected at \$2,800,362.

GENERAL FUND EXPENDITURES

Certificated and Classified Salaries

The current budget for certificated salaries projected at \$1,084,247, reflects an increase of \$97,020 from the Adopted Budget primarily due to new fall classes added, 3 of which will be reimbursed by CUSD.

The current budget for classified salaries is projected at \$377,428, an increase of \$21,644 from the Adopted Budget due in part to unanticipated costs for a part-time employee.

In addition to certificated salaries, the CCA contracts through a Memo of Understanding with CUSD and LBUSD for additional certificated instructional staff in the approximate amount of \$537,000.

Employee Benefits

Employee Benefits are projected to be \$427,816, an increase of \$2,000 from the Adopted Budget.

Textbooks, Supplies and Non-capitalized Equipment

Expenditures for textbooks, materials and supplies and equipment are projected at \$186,005, a decrease of \$73,669.

Services and Other Operating Expenditures

Expenditures for services and operating expenditures are projected at \$724,866, a decrease of \$15,127 from the Adopted Budget.

In summary, total expenditures are projected at \$2,800,362, an increase of \$31,868 from the Adopted Budget.

ENDING FUND BALANCE

The components of the CCA's July 1, 2017 beginning fund balance of \$312,988; reflect the following:

\$ 10,000 Revolving Cash Fund
\$ 11,926 Restricted (Handicap Pupils)
\$ 197.680 Reserve for Economic Uncertainties

This is above the 5% State reserve requirement.

At fiscal year ending 6/30/2019, the ending fund balance is projected to remain unchanged at \$219,606.

SUBSEQUENT YEAR PROJECTIONS (2019/20 AND 2020/21)

Revenue

At the time of First Interim, revenue is projected at \$2,137,821 for 2019/20 as well as for 2020/21.

Expenditures

Expenditures are projected at \$2,137,821 for 2019/20 as well as for 2020/21.

PROJECTION OF FINANCIAL CONDITION

The Executive Director will prepare a budget projection for the subsequent fiscal year on or before March 1st to submit to each JPA District Superintendent for approval as outlined in the Joint Powers Agreement.

Staff projects that the CCA will be in a positive financial position for the 2018/19 fiscal year and the subsequent two fiscal years (2019/20, 2020/21)

The First Interim Report is based on the most updated and reliable fiscal information available to staff.

RECOMMENDATION

It is respectfully requested that the Governing Board approve for certification of the updated fiscal plan as presented. The First Interim Report will become the CCA's revised operating budget for fiscal year 2018/19.

ACTION/VOTE

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interin state-adopted Criteria and Standards. (Pursuant to Education Co	n report was based upon and reviewed using the ide (EC) sections 33129, 41023, and 42130)
Signed:	Date:
JPA Administrator or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this meeting of the governing board.	report during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are of the JPA. (Pursuant to EC sections 41023 and 42131)	hereby filed by the governing board
Meeting Date:	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this JPA, I certify to JPA will meet its financial obligations for the current fiscal	that based upon current projections this year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of this JPA, I certify t JPA may not meet its financial obligations for the current fi	that based upon current projections this iscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this JPA, I certify to JPA will be unable to meet its financial obligations for the resubsequent fiscal year.	that based upon current projections this remainder of the current fiscal year or for the
Contact person for additional information on the interim repor	t:
Name: Patricia Romo	Telephone: (949) 234-9476
Title: Executive Director, CTE	E-mail: pjromo@capousd.org

Criteria and Standards Review Summary

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

RITE	RIA AND STANDARDS		Not Met Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a

CRITE	RIA AND STANDARDS (conti	nued)	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.		х
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	х	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
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.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	Х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		х	

	EMENTAL INFORMATION	MANY DEPOSITORS	No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
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)?	х	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	х	

CC	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?	х	
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) 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)?	х	
		 If yes, have there been changes since budget adoption in OPEB liabilities? 	n/a	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?		х
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 	х	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		 Certificated? (Section S8A, Line 1b) 	n/a	
		 Classified? (Section S8B, Line 1b) 	n/a	
		 Management/supervisor/confidential? (Section S8C, Line 1b) 	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	n/a	

	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
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?		х	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	х	
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).	х	
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?	х	

P otlon	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)
ENUES							
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	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0_00	0.00	0.09
4) Other Local Revenue	8600-8799	2,768,494,00	2,768,494.00	1,393,488.06	2,800,362.29	31,868.29	1,29
5) TOTAL, REVENUES		2,768,494.00	2,768,494.00	1,393,488.06	2,800,362.29		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	987,227.00	987,227,00	268,197.17	1,084,247.08	(97,020.08)	-9.89
2) Classified Salaries	2000-2999	355,784.00	355,784.00	93,917.81	377,428.12	(21,644.12)	-6.19
3) Employee Benefits	3000-3999	425,816,14	425,816.14	123,508.69	427,816.15	(2,000.01)	-0.59
4) Books and Supplies	4000-4999	259,674_12	259,674.12	85,063.61	186,004.93	73,669.19	28.4
5) Services and Other Operating Expenditures	5000-5999	739,992.74	739,992.74	63,284.51	724,866.01	15,126.73	2.09
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0-00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		2,768,494.00	2,768,494.00	633,971,79	2,800,362.29	0.00	0.0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	759,516.27	0.00		
OTHER FINANCING SOURCES/USES 'und Transfers ransfers in	8900-8929	0.00	0.00	200			
b) Transfers Out	7600-7629			0.00	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		0.00	0.00	0-00	0.00	0.00	0.09
	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0-00	0,00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

10n	Resource Codes Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Coi B & D) (E)	% Diff Column B & D (F)
NCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	759,516.27	0.00		
FUND BALANCE, RESERVES					0.00		
1) Beginning Fund Balance				× .			
a) As of July 1 - Unaudited	9791	274,124.53	274,124.53		219,606.27	(54,518.26)	-19.9
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0_0
c) As of July 1 - Audited (F1a + F1b)		274,124.53	274,124.53		219,606.27		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		274,124.53	274,124,53		219,606.27		
2) Ending Balance, June 30 (E + F1e)		274,124.53	274,124.53		219,606.27		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	10,000.00	10,000.00		10,000.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0.00		
All Others	9719	0.50	0.00		0.00		
b) Restricted c) Committed	9740	11,925,80	11,925.80		11,925.80		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00	-	0,00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated					0.00		
Reserve for Economic Uncertainties	9789	252,198.73	252,198.73		197,680,47		
assigned/Unappropriated Amount	9790	0.00	0.00		0.00		

C tion	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
AL REVENUE	ricourse oodes	Object Codes	101	(6)	(6)	(D)	(E)	(F)
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	
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			
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0,0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE	3711,00101	0230	0.00	0.00		0.00	0.00	0.0
OTHER STATE REVENUE			0:00	0.00	0.00	0.00	0.00	0.0
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					5.05	0.00	0.00	0.0
Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue	All Other	8590	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								
Suit 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	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8639	0.00	0.00	0.00	0.00		0.0
Leases and Rentals		8650	0.00	0.00			0.00	0.0
Interest		8660	12,000.00	12,000.00	0.00 4,878.74	12,000.00	0.00	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00			0.00	0.0
Fees and Contracts		0002	0.00	0.00	48.95	0.00	0.00	0.0
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	
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	1,017,586.00	1,017,586.00	752,560,37	1,022,541.41	4,955.41	0.5
Fuition		8710	0.00	0.00	0.00	0.00	0.00	

tion	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)
ar Transfers In		8781-8783	1,738,908.00	1,738,908.00	636,000.00	1,765,820.88	26,912.88	1.5%
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	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0,00	0.00	0.00	0.09
OTAL, OTHER LOCAL REVENUE			2,768,494.00	2,768,494.00	1,393,488.06	2,800,362.29	31,868.29	1.29
OTAL, REVENUES			2,768,494.00	2,768,494.00	1,393,488.06	2,800,362.29		

D tion	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)
C CATED SALARIES								
Certificated Teachers' Salaries		1100	810,785.00	810,785.00	203,709.81	890,785.00	(80,000.00)	-9.99
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	176,442.00	176,442.00	64,487.36	193,462.08	(17,020.08)	-9.69
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			987,227.00	987,227.00	268,197.17	1,084,247.08	(97,020.08)	-9.89
CLASSIFIED SALARIES							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.09
Classified Support Salaries		2200	10,000.00	10,000.00	3,491,06	15,000.00	(5,000.00)	-50.09
Classified Supervisors' and Administrators' Salaries		2300	77,160.00	77,160.00	20,423.61	80,254.00	(3,094.00)	-4.09
Clerical, Technical and Office Salaries		2400	268,624.00	268,624.00	70,003.14	282,174.12	(13,550.12)	-5.09
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			355,784.00	355,784.00	93,917.81	377,428.12	(21,644,12)	-6.19
EMPLOYEE BENEFITS								
STRS		3101-3102	160,720.56	160,720.56	18,654,21	160,720.56	0_00	0.09
PERS		3201-3202	64,261.70	64,261.70	16,933,71	64,261.71	(0.01)	0.09
OASDI/Medicare/Alternative		3301-3302	19,473.66	19,473.66	5,656.34	19,473.66	0.00	0.09
Health and Welfare Benefits		3401-3402	150,000.00	150,000.00	75,598.30	150,000.00	0.00	0.09
Unemployment insurance		3501-3502	2,000.00	2,000.00	(93.25)	2,000.00	0.00	0.09
V' S' Compensation		3601-3602	26,860.22	26,860.22	6,377.58	28,860.22	(2,000.00)	-7,49
Allocated		3701-3702	2,500.00	2,500.00	381.80	2,500.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0_00	0.00	0.09
Other Employee Benefits		3901-3902	0-00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			425,816.14	425,816.14	123,508.69	427,816.15	(2,000.01)	-0,5
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	6.649.04	20,000.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies		4300	150,801.69	150,801.69	35,188.52	82,948.59	67,853.10	45.09
Noncapitalized Equipment		4400	88,872.43	88,872.43	43,226.05	83.056.34	5,816.09	6.59
Food		4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			259,674,12	259,674.12	85,063.61	186,004.93	73,669.19	28.49

r tion R	esource 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 8 & D (F)
S. S AND OTHER OPERATING EXPENDITURES	12.500.250.250.10110							
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences		5200	5,000.00	5,000.00	4,107.30	9,054.50	(4,054.50)	-81.19
Oues and Memberships		5300	4,055.30	4,055.30	10,475.00	10,603.22	(6,547.92)	-161,5%
Insurance		5400-5450	35,000.00	35,000.00	40,853.00	40.853.00	(5,853.00)	-16.79
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,800.00	5,800.00	0.00	131.79	5,668.21	97.79
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.09
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	690,137.44	690,137.44	7,813.81	664,123.50	26,013.94	3.89
Communications		5900	0.00	0.00	35.40	100.00	(100.00)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	S		739,992.74	739,992,74	63,284,51	724,866,01	15,126.73	2.09
CAPITAL OUTLAY					33,22 ,10	76.7,000.03	10,720,70	2.07
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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)								
T 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	2:	7211	0.00	0.00	0.00	0.00	0.00	0.01
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	
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	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00			
Debt Service		1233	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	
Other Debt Service - Principal		7439	0.00			0.00	0.00	
THER OUTGO (excluding Transfers of Indirect Costs)		1400	0.00	0.00	0.00	0.00	0.00	

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D- tion	Resource Codes Object	t 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)
C JUTGO - TRANSFERS OF INDIRECT COSTS						-		
Transfers of Indirect Costs	7	310	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7	350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,768,494.00	2,768,494.00	633,971.79	2,800,362.29		

rotion	Resource Codes Object	t Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
UND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	88	912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	88	919	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	76	612	0,00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	76	613	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund	76	616	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	76	619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0,00	0.00	0.00	0.09
OTHER SOURCES/USES					_			
SOURCES								
Long-Term Debt Proceeds Proceeds from Certificates of Participation	88	971	0.00	0.00	0.00	0,00	0.00	0.09
Proceeds from Capital Leases	89	972	0,00	0,00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds	89	973	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	89	979	0.00	0.00	0.00	0.00	0.00	0.09
(C) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	
_)								
All Other Financing Uses	76	599	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	88	980	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues	89	990	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	
OTAL, OTHER FINANGING SOURCES/USES (a - b + c - d + e)			0,00	0.00	0.00	0.00		

College and Career Advantage Orange County

First Interim General Fund Exhibit: Restricted Balance Detail

30 74112 0000000 Form 01I

Resource	Description	2018/19 Projected Year Totals
6360	Pupils with Disabilities Attending ROC/P	11,925.80
Total, Restr	icted Balance	11,925.80

			1			
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-2 l Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and			middelikters.		reason to the same	Constitution of the Consti
current year - Column A - is extracted)	,					
A. REVENUES AND OTHER FINANCING SOURCES		Non-Control				
1. LCFF/Revenue Limit Sources 2. Federal Revenues	8010-8099	0.00	0.000/			
3. Other State Revenues	8100-8299 8300-8599	0.00	0,00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	2,800,362.29	-23.66%	2,137,820.88	0.00%	0,00 2,137,820.88
51 Other Financing Sources	1		2210223	2,137,020,00	0.0070	2,137,020,00
a Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	8980-8999	0.00	0,00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES		2,800,362.29	-23.66%	2,137,820.88	0.00%	2,137,820.88
1. Certificated Salaries	ì					
a Base Salaries	1					
			OF THE PARTY OF	1,084,247.08		851,594.04
b. Step & Column Adjustment	1			20,000.00		16,000.00
c. Cost-of-Living Adjustment	- 1		NAME OF STREET	0.00		0.00
d. Other Adjustments	1			(252,653.04)		(16,000.00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	1,084,247.08	-21_46%	851,594.04	0_00%	851,594.04
2. Classified Salaries	1				100000000000000000000000000000000000000	
a. Base Salaries	-		VIS SIVE	377,428.12		184,289.12
b, Step & Column Adjustment	ì			9,200.00		4,000.00
c. Cost-of-Living Adjustment	į.			0.00		0.00
d, Other Adjustments	Į.			(202,339.00)		(4.000.00)
e, Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	377,428.12	-51.17%	184,289,12	0.00%	184,289,12
3. Employee Benefits	3000-3999	427,816.15	-21:17%	337,263,92	0.00%	337,263.92
4. Books and Supplies	4000-4999	186,004.93	-72.90%	50,406.03	0.00%	50,406.03
5. Services and Other Operating Expenditures	5000-5999	724,866.01	-1.46%	714,267.77	0.00%	714,267.77
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						0.00
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%	000
10. Other Adjustments (Explain in Section G below)		E-1 2 7 4 8-		0.00		000
11. Total (Sum lines B1 thru B10)		2,800,362.29	-23.66%	2,137,820.88	0.00%	2,137,820.88
C. NET INCREASE (DECREASE) IN FUND BALANCE	1					
(Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE				1		
Net Beginning Fund Balance (Form 011, line Fle)	1	219,606.27	25 38 33 000	219,606.27		219,606.27
Ending Fund Balance (Sum lines C and D1) Components of Ending Fund Balance (Form 011)	-	219,606.27		219,606.27		219,606-27
(Enter estimated projections for subsequent years 1 and 2		į.		1		
in Columns C and E; current year - Column A - is extracted)		I		1		
a. Nonspendable	9710-9719	10,000,00		10.000.00		
b. Restricted	9740	10,000.00		10,000.00		10,000.00
c. Committed		11,723,00		11,923.60		11,925.80
I. Stabilization Arrangements	9750	0.00	A STATE	0.00		0.65
2. Other Commitments	9760			0.00		0.00
d. Assigned	9780	0.00	V.	0.00		0.00
e Unassigned/Unappropriated	7.50 F	0.00		0.00		0.00
1. Reserve for Economic Uncertainties	9789	197,680.47		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		197,680.47		197,680-47
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		219,606.27		219,606-27		219,606.27

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols, C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						___\
1, General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	197,680.47		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		197,680.47		197,680.47
d, Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	97 9 Z			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.)						
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 Ela thru E2c)		197,680.47		197,680.47		197,680.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		7.06%		9.25%		9.25%
F. RECOMMENDED RESERVES						
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)		2,800,362.29		2,137,820,88		2,137,820.88
3. Less: Special Education Pass-through						2,131,020.00
(Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		2,800,362,29		2,137,820.88		2,137,820,88
5. Reserve Standard Percentage Level						2,131,020.00
(Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		140,018.11		106,891.04		106.891.04
7. Reserve Standard - By Amount			The Barrier	300,077,01		100,071,07
(Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
8 Reserve Standard (Greater of Line F6 or F7)		140,018.11		106,891.04		106,891.04
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES

3 ASSUMPTIONS

lease 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.

Due to the recently approved funding legislation, allocations have not been determined at this time. Per CDE, allocations will be determined by March 2019.

Fund: 01 General Fund Resource: 0000 Unrestricted

Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	262,198.73
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	10,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		3.30
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	252,198.73
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund

Resource: 6360 Pupils with Disabilities Attending ROC/P

Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	11,925.80
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	11,925.80
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned	1	0.00
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

t I	-	General	Administrative	Share	of Plant	Services	Caste

..fornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

_	
	(Functions 7200-7700, goals 0000 and 9000)
22	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
	Coloring and handlift and the second of the

219.889.56

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

I i		
D		

B. Salaries and Benefits - All Other Activities

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

1,667,101.79

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

13.19%

II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

Retain supporting documentation.

0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: icr (Rev 02/21/2017)

-20-

Pa	art III	- Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
-	1	direct Costs	
	1.		000 507 40
	2.		298,527.16
		(Function 7700, objects 1000-5999, minus Line B10)	14 442 46
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999	14,443.16
		goals 0000 and 9000, objects 5000-5999)	0.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
	٠.	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2 402 24
	6.		2,402.21
		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.	Adjustment for Employment Separation Costs	0.00
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	315,372.53
	9. 10.	Carry-Forward Adjustment (Part IV, Line F)	0.00
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	315,372.53
В.	Ba	se Costs	
	1.	(* 2.1000 * 1000 * 1000 * 1000 * 1000 * 1000 * 1000)	1,953,487.54
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	302,150.34
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	154,439.15
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	<i>)</i> 7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	59,102.62
	0.	objects 5000-5999, minus Part III, Line A3)	2.5
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	0.00
	0.	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	0.00
	11:	Plant Maintenance and Operations (all except portion relating to general administrative offices)	0.00
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	15,810.11
	12.	and 20000 (an oxeopt portion relating to general administrative offices)	
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13.	Adjustment for Employment Separation Costs	
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
	1/1	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) Adult Education (Fund 11 functions 1000 5000 8400 and 12700 bit of 1000 5000 and 12700 bit of	0.00
	15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16.	Cafetoria (Funds 13 and 61 functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	10. 17.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	0.00
_			2,484,989.76
C.	(For	ight Indirect Cost Percentage Before Carry-Forward Adjustment information only - not for use when claiming/recovering indirect costs)	
	(Line	e A8 divided by Line B18)	12.69%
	Preli	minary Proposed Indirect Cost Rate	
-		final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)	
	(Line	e A10 divided by Line B18)	12.69%

Part IV - Carry-forward Adjustment

carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	Indirect	costs incurred in the current year (Part III, Line A8)	315,372.53
В.	Carry-fo	rward adjustment from prior year(s)	
	1. Carr	y-forward adjustment from the second prior year	0.00
	2. Carr	y-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-fo	rward adjustment for under- or over-recovery in the current year	
	1. Und cost	er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (0%) times Part III, Line B18); zero if negative	0.00
	(арр	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to ver costs from any program (0%) times Part III, Line B18); zero if positive	0.00
	Prelimin	ary carry-forward adjustment (Line C1 or C2)	0.00
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA neforward adjustment be allocated over more than one year. Where allocation of a negative carry-forward active to the country of the coun	nay request that Ijustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F	Carry-fon Option 2	ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	0.00

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College and Career Advantage Orange County

Fund

Resource

First Interim 2018-19 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

30 74112 0000000 Form ICR

Approved indirect cost rate: 0.00%
Highest rate used in any program: 0.00%

Eligible Expenditures

(Objects 1000-5999 except Object 5100)

Indirect Costs Charged (Objects 7310 and 7350)

Rate Used

California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: icr (Rev 03/16/2012)

HO Colorest Colo			SHOW THE RESERVE OF THE PARTY O		Casimow work	on - proget rear (1)					Form CASH
810 6379 81 100 6389 81 100 63			Beglooling Balances (Ref. Only)	ylor	August	September	October	November	- Coo		
8000-8090 8000 800	ACTUALS THROUGH THE MONTH ((Enter Month Name	IF ():							December	January	reoruary
8000-81999 80000-81999 80000-81999 800000-81999 8000000000000000000000000000000000	BEGINNING CASH	SAN SAN SAN			873,789.27	986.554.70	901.359.77	786 441 55	781 834 20	766 716 05	AC 000 ACT
1000-1999 1000	, RECEIPTS LOFF/Revenue Limit Sources									0.000	7.060
0.000 - 0.000 0.000 0.000 - 0.000 0.000 - 0.000 0.000 - 0.000 0.000 0.000 - 0.000 0.000 - 0.000 0.000 - 0.000 0.000 0.000 - 0.000 0.000 - 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	Principal Apportionment	8010 8010									
Stock - Stoc	Property Taxes	8020-8079									
100-1298 100-1298 100-1299	Miscellaneous Funds	8080-8099									
Sept. 0-8599 Sept	Federal Revenue	8100-8299									
1000-1979 1000	Other State Revenue	8300-8599									
8870-8899 100-1999 10	Other Local Revenue	8600-8799		00.0	1.006.843.62	160.739.66	225 904 78	189 890 16	180 800 16	180 900 16	24 000 001
1000-1999 22,493.79 20.00 1,006,643.62 160,799.66 225,504.78 199,900.16 199,900.	Interfund Transfers In	8910-8929							2000000	000,000	00.000.00
1000-1999 1000	All Other Financing Sources	8930-8979									
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1000-1999 10000-1999 10000-1999 100000-1999 10000-1999	DISBURSEMENTS				7000	00.66	07.405.037	01 060 60	01 080 801	0.080,090	188,880,10
1000 2899 1000	Certificated Salaries	1000-1999		22 493 7R	AD 06A 1A	05 019 41	100 720 04	100 006 04	100 006 04	400 000 04	20000
1000-1499	Classified Salaries	2000-2999		000	31 064 36	21 205 04	94 477 54	102,000.24	04 504 45	102,000 24	102,000,24
100.000 100.	Employee Benefits	3000 3000		(60 00)	00.400.00	18.000.10	51,477,04	31,301,13	31,501,15	31,501,15	31,501,15
1,000,000,000,000,000,000,000,000,000,0	Books and Supplies	4000 4000	九年 新 一	(00.73)	20,007.37	30,772,00	30,188.75	37,048.30	37,048,30	37,048.30	37,048,30
COLO-5989 Colo	Constant organics	4000-4999		(249.13)	cu.240,10	34,926,71	(10,656.02)	17,879,10	11,866.03	11,866,03	11,866,03
7000-7629 7000-7	October October	6665-0006		6,866.26	54,944.83	5,318.49	(3,845.07)	26,062.63	2,586.48	2,586.48	2,586,48
Triggo-7629	Other Outon	7000 7409									
1830 18327	loterfund Transfers Out	7600-7629									
111-51-50 120-050-68 244-612-95 197-422-12 162.886.04 214,497-42 185,008.20 185,	All Other Financing Uses	7630-7699									
9111-9199 9200-9299 183,227 64 13,890,06 (186,914,10)	TOTAL DISBURSEMENTS			29 050 68	244 612 95	197 422 12	162 886 04	Ch 70h htc	185 008 20	185,008,00	105 000 30
9200-9299 9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	BALANCE SHEET ITEMS							7		22	27.000
111-6199 113-6199 113-6190	sets and Deferred Outflows										
9200-9299 183,227.64 13,890.06 (186,914.10) (186,914.10) (186,914.10) (186,914.10) (186,914.10) (186,914.10) (186,914.10) (186,914.10) (183,227.64) (13,890.06) (183,227.64) (13,890.06) (186,914.10) (183,227.64) (183,227.64) (13,890.06) (183,227.64) (183,227.64) (183,227.64) (183,227.64) (183,227.64) (183,227.64) (186,914.10) (183,227.44) (186,914.10) (183,227.44) (183,227.64) (183,227.64) (183,227.64) (183,227.64) (183,227.47) (183,227.47) (183,227.47) (183,227.47) (183,227.47) (183,227.47) (177,936.96) (177,936.97)	Cash Not in Treasury	9111-9199									
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9320 9320 9320 9320 9320 9320 9320 9320	Due From Other Funds	9310			13,080,00		(180,914,10)				
9330 9430 9400 9600 9600 9600 9600 9600 9600 960	Stores	9320									
9340 9490 0 00 183,227.64 13,890.06 0 000 (186,914.10) 0 000 0 0	Prepaid Expenditures	9330									
9490 9600-9599 9600 9600 9600 9600 9600 9600 9600	Other Current Assets	9340									
5500-9599 67,311.32 663,355.30 48,512.47 (8,977.14) 0.00	Deferred Outflows of Resources	9490									
9500-9599 9610 9610 9640 9640 9650 9650 0.000 67,311.32 663,355.30 48,512.47 (8,977.14) 9690 0.000 115,916.32 (649,465,24) 648,512.47 (177,936.96) 0.000 115,916.32 (649,465,24) 112,765.43 (149,18.22) (149,18.22) (149,18.22) 776,481 776,482 771,598.21 776,482 771,598.21 776,483	SUBTOTAL		00.0	183,227.64	13,890.06	00.0	(186,914,10)	00:00	00.0	00'0	00.00
9500-9599 663,355.30 48,512.47 (8,977.14) 60,00-959 663,355.30 48,512.47 (8,977.14) 60,00 0,00 67,311.32 663,355.30 48,512.47 (8,977.14) 0,00 <t< td=""><td>abilities and Deferred Inflows</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	abilities and Deferred Inflows										
9610 9640 9650 9650 9650 00.00 67,311,32 663,355,30 48,512,47 (177,936,86) 967,14) 967,00 00.00 115,916,32 (48,512,47) (177,936,86) 00.00	Accounts Payable	9500-9599		67,311.32	663,355.30	48,512,47	(8,977.14)				
9640 9650 9650 0.00 67,311,32 663,355,30 48,512,47 (177,936,89) 0.00 115,916,32 C+D) 9650 0.00 67,311,32 663,355,30 48,512,47 (177,936,89) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Due To Other Funds	9610									
9650 9680 0.00 67.311.32 6683.355.30 48.512.47 (8.977.14) 0.00 0.00 67.311.32 9910 0.00 115.916.32 (649.465.24) 112.765.43 (85.194.93) (114.918.22) (114.918.22) 776.48	Current Loans	9640									
9690 0.00 67,311,32 663,355,30 48,512,47 (8,977,14) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Unearned Revenues	9650									
S - C + D) 86,585.70	Deferred Inflows of Resources	0696									
S - C + D) 86,855 64 873,789 27 885,126 77 886,441.55 761,834,29 77 886,441.55 761,834,29 77 886,441.55 761,834,29 771,598,21 776,48	SUBTOTAL		00.0	67,311.32	663,355.30	48,512.47	(8 977 14)	00.00	00.00	00 0	00.00
C + D)	onoperating Suspense Clearing	000									
- C + D) 86,965.64 112,765.43 (85,194,93) (114,918.22) (24,607.26) 4,881.96 4,881.96 4,881.96 4,881.96 4,881.96 715,982.1 776,48	Suspense Cleaning	<u> </u>		7.7	040,0407	14007.007	100 000 550	000	000	000	00 0
- C + D) 86,865.64 112,765.43 (85,194.93) (114,918.22) (24,607.26) 4,861.95 4,81.96 4,81.95 7,15,98.21 771,598.21 77	I OTAL BALANCE SHEET II EMS		00.0	715,976,32	(649,465,24)	(48,512.47)	(177, 936, 95)	00.0	00.0	0.00	000
873,789,27 986,554.70 901,359.77 786,441,55 761,834.29 765,716.25 771,598.21	NET INCREASE/DECREASE (B - C	(a)		86,865,64	112,765.43	(85,194,93)	(114,918,22)	(24,607,26)	4,881.96	4,881,96	4,881.96
	ENDING CASH (A + E)			873,789.27	986,554.70	901,359.77	786,441 55	761,834.29	766,716.25	771,598.21	776,480,17

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'nterim	IM REPORT	· Budget Year (1)
i.	2018-19	Cashflow Won

∍r Advantage

College and Orange Co.

Object March April May June Accruais Adjustment Accruais Adjustment Accruais Adjustment Accruais Adjustment Accruais Adjustment Accruais Adjustment Adj										
Part MONTH OF Accuses Accused a control Name) Section Service		Object	March	April	N ₂	9	•	: :		
8000-4099 8000-4099 8000-4099 8000-4099 8000-4099 8000-4099 8000-4099 8000-4099 8000-4099 1186.002 1186.002 1186.003 118	'UALS THROUGH THE MONTH O						Accruais	Adjustments	TOTAL	BUDGET
8000-8099 8000-8	EGINNING CASH		776,480.17	781 362 13	786 244 00	825 126 06				
8020-8079 8020-8	ECEIPTS					005,120,00				
8000-4899 8000-4899 8000-4899 189,890.16 8000-4899 1102,008_24 1102,008_25 110	CFF/Revenue Limit Sources									
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8300-8599 8300-8599 8300-8599 8300-8599 8300-8599 189,890.16 1189,	Miscellaneous Funds	8080 8080							00.0	0.00
8300-8599 8000-8799 8000-8799 8000-8799 189,890.16 189,890.16 1000-1999 1000-1999 11,866.03 11,866.04 185.008.29 185.008.108 185.008.108 185.008.208.108 185.008.108 185.008.108 185.008.208 185.008.108 185.008.208 185.008.108 185.008.108 185.008.208 185.008.108 185.008.108 185.008.108 185.008.108 185.008.108 185.008.108 185.008.108 185.008.108 185.008.108 185.008.108 185.008.108 185.008.108 185.008.208 185.008.108	deral Revenue	8100-8299							00.00	00.00
189 890.16 189 890.16 189 890.16 236 643.11 0.000 189 890.16 189 890.16 30 890.16 236 643.11 0.000 189 890.16 189 890.16 30 890.16 236 643.11 0.000 189 890.2999 31,501.15 31,501.15 31,501.15 32,002.26 2000-2999 31,501.15 31,501.15 31,501.15 32,002.26 2000-2999 23,686.39 23,86.48 23,86.48 25,66.47 102,006.24 2000-2999 23,686.39 23,86.48 23,86.48 25,66.47 620,000.00 2000-2999 23,686.39 23,86.48 23,86.48 25,66.47 620,000.00 2000-2999 23,686.39 23,86.48 23,86.48 23,86.48 23,86.49 2000-2999 23,686.39 23,86.48 23,86.48 23,86.49 23,86.49 2000-2999 23,686.39 23,86.49 23,86.49 23,86.49 23,86.49 2000-2999 23,800.30 20,00 20,00 20,00 2000-2999 23,800.30 20,00 20,00 20,00 2000-2999 23,800.30 23,800.30 23,800.20 23,800.20 2000-2999 23,800.30 23,800.30 23,800.20 23,800.20 2000-2999 23,800.30 23,800.30 23,800.20 23,800.20 23,800.20 2000-2999 23,800.30 23,800.30 23,800.20 2	her State Revenue	8300 8600							00.0	0.00
8930-8979 1000-1999 1000-1999 1000-1999 1000-1999 11,006.24 1000-1999 11,006.24 11,006.29 11,006	her I ocal Revenue	0020 0098	97 000 007	0,000					00.0	0.00
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1000-1999 102,006.24 102,006.24 102,006.24 102,006.24 102,006.24 102,006.24 102,006.24 102,006.24 102,006.26 102,006.	TAL RECEIPTS		189,890,16	189 890 16	30 800 18	036 EA3 44			00.00	00.0
1000-1999 102.006.24 102.006.24 102.006.23 1000-1999 31.501.15 31.501.15 31.501.15 31.501.15 31.501.15 31.501.15 31.501.15 31.501.15 31.501.15 31.501.15 31.501.15 31.501.15 31.501.15 31.501.25 31.048.30 3	SBURSEMENTS				00000	230,043,11	00.00	00.00	2,800,362.29	2,800,362,29
2000-2999 31,501.15 31,501.15 31,501.15 63,002.26 3000-2999 37,048.30 37,048.30 44,968.36 4000-4999 1,1866.03 1,1866.03 1,1866.04 6000-6999 2,586.48 2,586.47 620,000.00 6000-6999 2,586.48 2,586.47 620,000.00 7000-7829 185,008.20 185,008.19 841,843.89 0.00 9310-939 9320 9340 941,843.89 0.00 9490 0.00 0.00 0.00 0.00 9500-9599 0.00 0.00 0.00 0.00 9600 0.00 0.00 0.00 0.00 9600 0.00 0.00 0.00 0.00 9600 0.00 0.00 0.00 0.00 9600 0.00 0.00 0.00 0.00 9600 0.00 0.00 0.00 0.00 9600 0.00 0.00 0.00 0.00 9610 0.00	rtificated Salaries	1000-1999	102,006,24	102,006.24	102.006.24	102.006.23			1 OBA 247 OB	90 770 780 1
3000-3999 37,048 30 37,048 30 37,048 30 44,969 36 4000-4999 11,866 03 11,866 03 11,866 04 11,866 04 11,866 04 6000-6999 2,586 48 2,586 48 2,586 47 620,000.00 6000 7600-7499 7630-7699 185,008 20 185,008 19 841,843 89 0.00 9310 9310 185,008 20 185,008 19 841,843 89 0.00 9320-9299 9330 9340 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 950-9599 9650 0.00 0.00 0.00 950-9690 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 9620 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00	assified Salaries	2000-2999	31,501,15	31,501,15	31.501.15	63.002.26			377 728 12	377 428 42
4000-4999 11,866.03 11,866.03 11,866.04 <t< td=""><td>nployee Benefits</td><td>3000-3999</td><td>37,048,30</td><td>37,048.30</td><td>37.048.30</td><td>44.969.36</td><td></td><td></td><td>427 816 15</td><td>1024,110 107 B16 15</td></t<>	nployee Benefits	3000-3999	37,048,30	37,048.30	37.048.30	44.969.36			427 816 15	1024,110 107 B16 15
5000-5990 6000-6599 7000-7499 2.586.48 2.586.47 620,000.00 7000-7499 7630-7699 185,008.20 185,008.20 185,008.20 185,008.20 9111-9199 9200-9299 9330 9330 9340 841,843.89 0.00 0.00 9500-9589 9610 9650 0.00 0.00 0.00 0.00 9500-9589 9650 0.00 0.00 0.00 0.00 9610 9650 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00	oks and Supplies	4000-4999	11,866.03	11,866.03	11.866.03	11.866.04			186 000 03	106 004 02
6000-6599 7000-7499 185,008 20 185,008 20 185,008 20 185,008 19 841,843.89 0.00 9111-9199 9200-9299 930 930 0.00 <t< td=""><td>rvices</td><td>5000-5999</td><td>2,586,48</td><td>2.586.48</td><td>2 586 47</td><td>620 000 00</td><td></td><td></td><td>727 986 04</td><td>100,004,90</td></t<>	rvices	5000-5999	2,586,48	2.586.48	2 586 47	620 000 00			727 986 04	100,004,90
7000-7499 7000-7499 7000-7499 7000-7499 7600-7629 7630-7699 <t< td=""><td>pital Outlay</td><td>6629-0009</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0000</td><td>0000,427</td></t<>	pital Outlay	6629-0009							0000	0000,427
7600-7629 185,008.20 185,008.20 185,008.20 185,008.19 841,843.89 0.00 9111-9199 9200-9299 9300 9300 0.00 0	ner Outgo	7000-7499							000	000
7630-7699 185 008 20 185,008 20 185,008 19 841,843.89 0.00 9111-9199 9200-9299 9310 0.00 <td>erfund Transfers Out</td> <td>7600-7629</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>00.0</td> <td>000</td>	erfund Transfers Out	7600-7629							00.0	000
9111-9199 9200-9299 9310 9320 9330 9340 9500-9599 9500-9	Other Financing Uses	7630-7699							000	00.0
9111-9199 9200-9299 9310 9320 9330 9340 9480 9500-9599 9610 9640 9640 9650 9650 9670 9680 9610 9640 9680 9610 9640 9650 9680 9610 9640 9650 9680 9680 9680 9680 9680 9680 9680 968	TAL DISBURSEMENTS		185,008,20	185,008.20	185,008,19	841,843.89	00.0	00.0	2 800 362 29	2 800 362 29
9211-9199 9200-9299 9310 9320 9330 9340 9490 0.000	LANCE SHEET ITEMS									
911-9199 9200-9299 9310 9320 9330 9340 9490 9500-9599 9610 9640 9640 9650 9690 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	s and Deferred Outflows									
9200-9299 9310 9320 9330 9340 9490 0.000	sh Not In Treasury	9111-9199							00.0	
9320 9330 9340 9430 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	counts Receivable	9200-9299							10,203.60	
9320 9330 9340 9430 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	e From Other Funds	9310							00 0	
9330 9490 9500-9599 9610 9640 9650 9650 9690 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ires	9320							00.0	には対してはない
9340 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.	spaid Expenditures	9330							00 0	
9490 9500-9599 9610 9640 9650 9690 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	her Current Assets	9340							00.0	
9500-9599 9640 9640 9650 9690 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ferred Outflows of Resources	9490							00.0	
9500-9599 9610 9640 9650 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	BTOTAL		00.00	00.0	00.0	00.0	00.0	00.0	10 203 60	
9500-9599 9610 9640 9650 9650 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	ties and Deferred Inflows									
9610 9640 9650 9650 9690 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	counts Payable	9500-9599							770.201.95	
9640 9650 9690 9910 4 D) 4,881.96 (154.118.03) (605.200.78) 781,362.13 786,244.09 (322,126.06) 26,000	e To Other Funds	9610							00 0	
9650 9690 9910 4 D) 4,881.96 (154.118.03) (605.200.78) 9650 900 0.00 0.00 0.00 4 B81.96 (154.118.03) (605.200.78) 0.00 781.362.13 786.244.09 632,126.06 26,925.28	rent Loans	9640							00.0	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	earned Revenues	9650							00.0	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	erred Inflows of Resources	0696							00.0	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	BTOTAL		00.00	00.0	00.00	00.00	00.00	00:00	770,201.95	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	perating									
+ D) 4,881.96 (154,118.03) (605,200.78) 0.00 781,362.13 786,244.09 632,126.06 26,925.28	spense Clearing	9910							00.0	
+ D) 4,881.96 4,881.96 (154,118.03) (605,200.78) 0.00 (154,118.03) (605,200.78) 0.00 (154,118.03)	TAL BALANCE SHEET ITEMS		0.00	00.00	0.00	00.00	0.00	00:0	(759,998,35)	
781,362,13 786,244,09 632,126,06	I INCREASE/DECREASE (B - C +	(a)	4,881.96	4.881.96	(154,118.03)	(605,200.78)	00.00	00.00	(759,998,35)	00.0
THE RESERVE TO SELECT THE PARTY OF THE PARTY	DING CASH (A + E)		781,362.13	786,244.09	632,126.06	26,925.28				
	NDING CASH, PLUS CASH	95			THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW		CONTRACTOR OF THE PARTY OF THE			
			THE REAL PROPERTY.		STATE OF THE STATE	SANDAM PARTIES		ALCO STATE OF THE		

A KHTOK	1 61-8107
	1 07 0700

185,000.00 190	ACTUALS THROUGH THE MONTH (The second secon			(=)		Ĭ			Form CASH
101-04179 20,572-20 163,775-5-5-5-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7	ACTUALS THROUGH THE MONTH C		Beginning Balances (Ref. Only)	Vinc	August	September	October	, administration			
160,000 160,	(Enter Month Name	L >4						ia Citatoria	December	January	rebruary
160,000 160,	A. BEGINNING CASH				163 729 88	310 176 08	257 205 FB	0 7 700 707	2L 000 PJ4		
000-0899 160,000 00 190,000	B. RECEIPTS LCFF/Revenue Limit Sources							100	01.202.164	496,29 38	545.319.98
1000-0559 100	Principal Apportionment	8010-8019									
000-05989 160,000 00 190,000 00 1	Property Laxes Miscellaneous Funds	8020-8079									
180,000,000 190,000	Federal Revenue	8100-8299									
160,000,000 160,000,000	Other State Revenue	8300-8599									
190,000 190,	Other Local Revenue	8600-8799			190 000 00	190 000 00	100 000 001	100 000 00	400,000	000000	000
150,000,000 150,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000,000 150,000	Interfund Transfers In	8910-8929				2000000		00.000,081	00.000,081	00.000.081	190,000,00
140,000	All Other Financing Sources	8930-8979									
000-1999	DISBURSEMENTS			160,000.00	190,000,00	190,000.00	190,000.00	190 000 00	190,000,00	190,000,00	190,000,00
000-5999	Certificated Salaries	1000-1999	THE REAL PROPERTY.	8 466 17	2 4 6 6 4 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	27 997 60	000	0		!	
000-5899	Classified Salaries	2000-2999		000	15 357 43	15 257 42	45 252 42	83,466,17	83,466,17	83,466.17	83,466.17
000-5899 4,200.502 4,200.503 3,2174.89 <th< td=""><td>Emolovee Benefits</td><td>3000-3999</td><td>4年88年6年</td><td>0.00</td><td>7 755 40</td><td>10,337,43</td><td>15,357.43</td><td>15,357,43</td><td>15,357,43</td><td>15,357,43</td><td>15,357,43</td></th<>	Emolovee Benefits	3000-3999	4年88年6年	0.00	7 755 40	10,337,43	15,357.43	15,357,43	15,357,43	15,357,43	15,357,43
000-5559 000	Books and Supplies	4000-4999		4 200 50	7,730,49	32,174,99	32,174,99	32,174,99	32,174,99	32,174,99	32,174,99
000-55599 000-7499 0000-7499 000	Services	5000-5000	THE REAL PROPERTY.	7 770 24	200000	4,200.30	4,200.50	4,200.50	4,200.50	4,200.50	4,200.50
000-7499 500-7499 600-7499 600-7499 600-7499 600-7699	Capital Outlay	6000-6599		16.211.1	1,112.31	1,112,31	1,172.31	1,172.31	1,172.31	7,772.31	7,772.31
530-7629 530-7629 142,871.40 142,871.60<	Other Outgo	7000-7499									
300-7699 23,195,40 43,552.90 142,971.40 142,297.70 142,297.70 142,297.70 142,297.70 142,297.70 142,297.70 142,297.70 142,297.70 142,297.10 142,297.10 142,297.10<	Interfund Transfers Out	7600-7629									
11-3199 123,195.40 43,552.90 142,971.40 142,971	All Other Financing Uses	7630-7699									
111-9199 9310 9320 9330 9340 9350 93610 960 960 960 960 960 960 960 960 960 96	TOTAL DISBURSEMENTS			23,195,40	43,552.90	142,971.40.	142,971,40	142,971,40	142,971.40	142.971.40	142.971.40
9320 9310 9320 9330 9340 9360	BALANCE SHEET ITEMS										
200-3939 3020	ssets and Deferred Outflows										
200-3259 300 0.00	Cash Not In Treasury	9111-9199									
93.00 9.00 9.00 9.00 9.00 9.00 9.00 9.00	Accounts Necelvable	9200-9299									
93.0 93.0 93.0 93.0 93.0 93.0 93.0 93.0	Stores	9310									
93340 9450 9450 9610 9610 9640 9650 9650 9670 9680 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Prepaid Expenditures	0330									
9430 500-9599 9610 9640 9650 9670 9680 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other Current Assets	9330									
500-5599 9610 9640 9650 9650 9690 0.00	Deferred Outflows of Resources	0400									
9610 9640 9650 9650 9690 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			טטט	000	00 0	000	000	000	000	000	
500-9599 500-9599 600-9599	iabilities and Deferred Inflows		9			8				9	000
9610 9640 9650 9650 9690 0.000	Accounts Payable	9500-9599									
9640 9650 9690 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Due To Other Funds	9610									
9650 9690 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Current Loans	9640									
9990 9910 0,000 0,000 0,000 0,000 138,804,60 146,447,10 163,729,88 130,176,98 357,205,58 404,234,18	Unearned Revenues	9650									
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Deferred Inflows of Resources	0696									
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	SUBTOTAL		00.0	00.0	00.0	00.0	0.00	0.00	00.0	00.0	00.00
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	lonoperating										
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 136,804.60 146,447.10 47,028.60 47,028.60 47,028.60 47,028.60 47,028.60 47,028.60 47,028.60 47,028.60 545,319.98	Suspense Clearing	9910									
136,804.60 146,447.10 47,028.60	TOTAL BALANCE SHEET ITEMS		00.00	00.0	00.00	00.0	0.00	00.0	00 0	0.00	00.00
163,729,88 310,176,98 357,205,58 404,234.18 451,262,78 498,291.38 545,319.98	NET INCREASE/DECREASE (B - C	(Q		136,804.60	146,447.10	47,028 60	47,028.60	47,028.60	47,028.60	47,028.60	47,028.60
THE RESERVE THE PARTY AND ADDRESS OF THE PARTY	ENDING CASH (A + E)			163,729,88	310,176.98	357,205.58	404,234,18	451,262.78	498,291,38	545,319.98	592 348 58

-srim	1 REPORT	Budget Year (2)
Fire.	2018-19	Cashflow Works.

College and Orange Cour

ACTIVALS THROUGHT THE NOWTH FOR PARTY ACTIVALS THROUGHT				Cashilow Works)	- budget rear (z)				Form CASH
Main Color Main Colo			March	April	May	June	Accruals	Adjustments	TOTAL	Faccina
810 - 800 -	ACTUALS THROUGH THE MONTH OI (Enter Month Name)									120000
SECON - SECO	A. BEGINNING CASH		592,348.58	639.377.18	686 405 78	574 434 38				
STOC-6019 STOC	B, RECEIPTS									
1000 1000	LCFF/Revenue Limit Sources	0,000								
1000 1000	Principal Apportionment	8010-8019							0.00	
100 - 209 100	Property Taxes	8020-8079							00.00	
1000 1000		8080-8088							00.0	
March 1989 190,000.00 31	Pederal Kevenue	8100-8299							00.00	
1000-1909 830-04877 190,000.00 190,000.00 31,000.00 256,820.88 9.00 0.00 2.137,820.88 2.1	Other Local Bospans	8300-8288							00.0	
1000-1599 1000-1599 153.04 153.	Interface Transfers in	8000-8789	00,000,081	00,000,081	31,000.00	236,820,88			2,137,820.88	2,137,820.88
190 000 00 190 000 0 31 000 00 31 000 00 3296 820 88 0 00 0 0 00 0 0 2,137 820 88 2 2 173 820 82 2 2 173 820 82 2 2 173 820 82 2 2 173 820 82 2 2 173	All Other Financing Sources	8930-8929							0000	
1000-1999 33-466-17 63-4	TOTAL RECEIPTS		190 000 00	190 000 001	31 000 00	22 000 00	000	000	0,00	00 000 507 0
1000-1999 15.327-43 15.327-23 15.3	DISBURSEMENTS		00.000.061	00.000,081	00000	230,020,00	00.0	0.00	2,137,820.88	2,137,820,88
2000-3999 15.327.43 15.357.43 3.0714.82 3.0	Certificated Salaries	1000-1999	83,466.17	83,466.17	83,466,17	83,466,17			851 594 04	851 594 04
1000-3898 32,174.89 32,174.99 37,176.10 337,263.92 337,263	Classified Salaries	2000-2999	15,357.43	15,357,43	15,357,43	30,714,82			184 289 12	184 289 12
1000-1999 4,200.50	Employee Benefits	3000-3999	32,174,99	32,174,99	32,174,99	37,176.10			337,263,92	337,263,92
FORD-5899 7,772.31 7,772.31 6,29,772.36 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,772.31 7,722	Books and Supplies	4000-4999	4,200.50	4,200.50	4,200.50	4,200.53			50,406.03	50.406.03
FORD-6-659 FOR	Services	6669-0009	7,772.31	7,772.31	7,772.31	628,772.36			714.267.77	714,267,77
1000-7499 7600-7499 7630-7699 7630	Capital Outlay	6659-0009							00 0	
7600-7629 7600	Other Outgo	7000-7499							00.00	
142,774 142,971 40 142,971 40 784,329 98 0.00 0.00 2,137,820 88 0.00	Interfund Transfers Out	7600-7629							00 0	
142,971,40 142	All Other Financing Uses	7630-7699							00.00	
911-9199 9200-9299 9310 9320 9330 9340 9400 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL DISBURSEMENTS		142,971,40	142,971.40	142,971,40	784,329,98	0.00	00.0	2,137,820.88	2,137,820.88
9111-9199 9200-9299 9310 9320 9340 9340 9340 9360 9360 9360 9371 8 8 8 8 940 940 9500-9599 9610 9620 9630 9630 9630 9630 9630 9630 9630 963	BALANCE SHEET ITEMS									
9200-9299 9200-9299 9310 9320 9330 9330 9330 9340 9340 930 9340 9320 9340 9340 950-9599 9610 9610 9610 9640 9620 9650 9630 9640 0.00 9650 0.00	Ssets and Deferred Outflows									
\$200-9299 \$200-9299 <t< td=""><td>Cash Not In I reasury</td><td>9111-9199</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td></t<>	Cash Not In I reasury	9111-9199							0.00	
9320 9330 9330 9490 9490 9500-9599 9650 9650 9650 9650 9650 9650 9670 9670 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Accounts Receivable	9200-9299							00.00	
\$350 9400 9500-9599 96000 9600	Due From Other Funds	9310							0000	
9430 9500-9599 9500-9599 9600 9600 9600 9600 9600 9600 9600	olores	9320							000	
SACO-9599 9500-9599 9640 9650 9650 9650 9650 9650 9650 9650 965	Prepaid Expenditures	9330							000	
9500-9599 9640 9650 9690 0.00 0	Other Current Assets	9340							000	
9500-9599 9610 9640 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	CEIETCA CUITOWS OF INSOCIOES	2430	000			000	000		000	
9500-9599 9610 9610 9640 9650 0.00 9650 0.00 9690 0.00 9910 0.00 C+D) 47,028.60 47,028.60 (111,971.40) 639,377.18 686,405.78 574,434.38 26,925.28	abilities and Deferred Inflows		000	0	000	000	000	000	000	
S + 26 + 20 + 20 + 20 + 20 + 20 + 20 + 20	Accounts Pavable	9500-9599							00 0	
S + 7 028 60	Due To Other Finds	9500-9539							000	
S + 7 0.28 60		0000							0000	
S	Unearned Revenues	9640							000	
S -C+D) 47.028.60 47.028.60 (111,971.40) (547.509.10) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Deferred Inflows of Resources	0096							00 0	
S -C + D) 47,028,60 47,028,60 (111,971.40) (547,509.10) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	SUBTOTAL		000	000	00 0	00 0	00.0	00.0	000	
S -C + D) 47.028 60 47.028 60 (111,971.40) (547.509.10) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Coccion									
S 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Suspense Clearing	9910							00.00	
-C+D) 47,028,60 47,028,60 (111,971.40) (547,509.10) 0.00 0.00 0.00 639,377.18 686,405.78 574,434.38 26,925.28	TOTAL BALANCE SHEET ITEMS		00.0	00.0	00 0	00.00	00.0	00.00	00.00	
639,377,18 686,405,78 574,434,38 26,925,28	NET INCREASE/DECREASE (B - C +	ía	47,028.60	47,028.60	(111,971.40)	(547,509.10)	00.0	00.0	00.0	00.0
	. ENDING CASH (A + E)		639,377,18	686,405.78	574,434.38	26,925.28				
	ENDING CASH PLUS CASH									

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

- CRITERION: Average Daily Attendance
 This criterion is not checked for JPAs.
 - This criterion is not checked for JPAs
 - CRITERION: Enrollment
 This criterion is not checked for JPAs.
- CRITERION: ADA to Enrollment
 This criterion is not checked for JPAs.
- 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.

Unaudited Actuals

Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures
Third Prior Year (2015-16)	1,698,671.58	4,522,308.22	37.6%
Second Prior Year (2016-17) First Prior Year (2017-18)	1,986,888,83	3,276,628.60	60.6%
	2,118,627.52	3,856,055,57	54.9%
		Historical Average Ratio:	51.0%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve			
standard percentage):	46.0% to 56.0%	46.0% to 56.0%	46.0% to 56.0%

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

Salaries and Renefits

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.

Projected Year Totals

	odianes and benefits	rotal Expenditures		
	(Form 01I, Objects 1000-3999)	(Form 01l, Objects 1000-7499)	Ratio of Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Expenditures	Status
Current Year (2018-19)	1,889,491.35	2,800,362.29	67.5%	Not Met
1st Subsequent Year (2019-20)	1,373,147.08	2,137,820.88	64.2%	Not Met
2nd Subsequent Year (2020-21)	1,373,147.08	2,137,820.88	64.2%	Not Met

Total Expanditures

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)

The CCA budget has been reduced due to a decrease and uncertainty in funding. Due to the recently approved funding legislation, allocations have not been determined at this time. Per CDE, allocations will be determined by March 2019.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

	Budget Adoption	First Interim		
	Budget	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Obje	cts 8100-8299) (Form MYPI, Line A2)	10-24		
Current Year (2018-19)	0.00	0,00	0.0%	No
st Subsequent Year (2019-20)	0.00	0.00	0.0%	No
nd Subsequent Year (2020-21)	0.00	0.00	0.0%	No
Explanation (required if Yes)				
Other State Revenue (Fund 01, 0	Dbjects 8300-8599) (Form MYPI, Line A3)		
urrent Year (2018-19)	0.00	0.00	0.0%	No
quent Year (2019-20)	0.00	0.00	0.0%	No
sequent Year (2020-21)	0.00	0.00	0.0%	No
Explanation				
(required if Yes)				
·				
(required if Yes)				
(required if Yes) Other Local Revenue (Fund 01, 0	Objects 8600-8799) (Form MYPI, Line A4	9)		
(required if Yes)	Dbjects 8600-8799) (Form MYPI, Line A4	2,800,362.29	1,2%	No

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

No	1.2%	2,800,362.29	2,768,494.00
No	1.3%	2,137,820.88	2,110,908.00
No	1,3%	2,137,820.88	2,110,908.00

Explanation (required if Yes)

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

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

259,674.12	186,004.93	-28.4%	Yes
203,190.98	50,406.03	-75.2%	Yes
203,190.98	50,406.03	-75.2%	Yes

Explanation (required if Yes)

In 18/19 due to added courses which increased salaries, expenditures for books and supplies have been reallocated. For 19/20 and 20/21 due to uncertain funding, books and supplies have been reduced.

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

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

739,992.74	724,866-01	-2.0%	No
547,400.02	714,267.77	30.5%	Yes
 547,400.02	714,267.77	30.5%	Yes

Explanation (required if Yes)

For 19/20 and 20/21 due to uncertain funding, services and other operating expenses have been reduced.

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6B. Calculating the JPA's Char	nge in Total Operating Revenues and Expe	nditures		
D/ TRY: All data are extracte				
	Budget Adoption	First Interim		
Object Range / Fiscal Year	Budget	Projected Year Totals	Percent Change	Explanation Range
	7.70	, injustice . Our localo	1 orderit Orlange	LADIANATION (Varige
Total Federal, Other State	e, and Other Local Revenues (Section 6A)			
Current Year (2018-19)	2,768,494.00	2,800,362.29	1.2%	Met
1st Subsequent Year (2019-20)	2,110,908.00	2,137,820.88	1.3%	Met
2nd Subsequent Year (2020-21)	2,110,908.00	2,137,820,88	1.3%	Met
	A			
Total Books and Supplies	, and Services and Other Operating Expendit	ures (Section 6A)		
Current Year (2018-19)	999,666.86	910,870.94	-8.9%	Not Met
1st Subsequent Year (2019-20)	750,591.00	764,673.80	1.9%	Met
2nd Subsequent Year (2020-21)	750,591.00	764,673.80	1.9%	Met
6C. Comparison of JPA Total C	perating Revenues and Expenditures to the	ne Standard Porcontage Page		
	pordaing revenues and Expenditures to the	ie Standard Percentage Kan	96	
DATA ENTRY: Explanations are link	sed from Section 6A if the status in Section 6B is	not met; no entry is allowed below	v.	
	F			
1a: STANDARD MET - Projecte	ed total operating revenues have not changed sin	ice budget adoption by more than	the standard for the current and tw	o subsequent fiscal years
		3 .,,		o cabooquoni nocar youro.
Explanation:				
Federal Revenue				
(linked from 6A				
if NOT met)				
Explanation:				
Other State Revenue				
(linked from 6A				
if NOT met)				
Explanation:				
Other Local Revenue				
(linked from 6A				
if NOT met)				
- 4				
1b. STANDARD NOT MET - Pro	pjected total operating expenditures have change	ed since hudget adoption by more	than the standard in one or more	of the current or has subsequent
fiscal years. Reasons for the	projected change, descriptions of the methods	and assumptions used in the proje	ections and what changes if any	if the current or two subsequent
operating expenditures within	n the standard must be entered in Section 6A ab	ove and will also display in the ex	rolanation how below	viii be made to bring projected
		and the aloo dioplay in the co	chariation box below.	
	f			
Explanation:	In 18/19 due to added courses which increased	salaries, expenditures for books	and supplies have been reallocated	d. For 19/20 and 20/21 due to
Books and Supplies	uncertain funding, books and supplies have be	en reduced.		
(linked from 6A				
if NOT met)				
Explanation:	For 19/20 and 20/21 due to uncertain funding,	services and other operating expe	enses have been reduced.	
Services and Other Exps				
(linked from 6A				
if NOT met)				

7. CRITERION: Facilities Maintenance

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

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

This criterion is not checked for JPAs.

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.

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

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 1st Subsequent Year 2nd Subsequent Year (2018-19)(2019-20)(2020-21)JPA's Available Reserve Percentage (Criterion 10C, Line 9) 7.1% 9.3% 9.3% JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): 2.4% 3.1% 3.1% 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. Projected Year Totals Net Change in Total Expenditures Fund Balance and Other Financing Uses Deficit Spending Level (Form 01I, Section E) (Form 01I, Objects 1000-7999) (If Net Change in Fund Fiscal Year (Form MYPI, Line C) (Form MYPI, Line B11) Balance is negative, else N/A) Status Cu ear (2018-19) 0.00 2,800,362.29 0.0% Met 1st Supsequent Year (2019-20) 0.00 2,137,820.88 0.0% Met 2nd Subsequent Year (2020-21) 0.00 2,137,820.88 0.0% Met 8C. Comparison of JPA Deficit Spending to the Standard

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

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

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

9.	CRITERIO	l: Fund	and Ca	sh Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals

Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	219,606.27	Met
1st Subsequent Year (2019-20)	219,606.27	Met
2nd Subsequent Year (2020-21)	219,606.27	Met

9A-2.	Comparison	of the	JPA's Endi	ng Fund Balance	e 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)	

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

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

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

Ending Cash Balance General Fund

Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2018-19)	26,925.28	Met	

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

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

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

Explanation: (required if NOT met)	

10. CRITERION: Reserves

أذً TANDARD: 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 \$67,000 (greater of)	0	to	300	
4% or \$67,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400,001	and	over	

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

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
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 aducation pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

- 1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)
- Plus: Special Education Pass-through (Not applicable for JPAs)
- Net Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$67,000 for JPAs with less than 1,001 ADA, else 0)
- 7. JPA's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
2,800,362.29	2,137,820.88	2,137,820.88
N/A	N/A	N/A
2,800,362.29	2,137,820.88	2,137,820.88
5%	5%	5%
140,018.11	106,891.04	106,891.04
67,000.00	67,000.00	67,000.00
140,018.11	106,891.04	106,891.04

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.

Current Year

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100 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.

Reser	ve Amounts	Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	General Fund - Stabilization Arrangements		las is say	(LULUIZ I)
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			9,00
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	197,680.47	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	197,680,47	197,680.47
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			0.00
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties		0.00	0.00
	(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)	197,680.47	197,680.47	197,680.47
97	JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)			
		7.06%	9.25%	9.25%
	JPA's Reserve Standard	440.045		
	(Section 10B, Line 7):	140,018.11	106,891.04	106,891.04
	Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

DA	TRY: 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)			

Although additional funding is expected; due to the uncertainty of the amount, it could not be included in this reporting.

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s'	LEMENTAL INFORMATION	
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4, Enter an explanation for each Yes answer.	
S 1.	Contingent Liabilities	
1a::	Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?	No
1b.	If Yes, identify the liabilities and how they may impact the budget:	
\$2 .	Use of One-time Revenues for Ongoing Expenditures	
1a.	Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the on	going expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings	
1	oes your JPA have projected temporary borrowings between funds? Refer to Education Code Section 42603)	No
1b.	If Yes, identify the interfund borrowings:	
S4.	Contingent Revenues	
	Does your JPA have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be	replaced or expenditures reduced:

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Contributions

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

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

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

JPA's Contributions and Transfers Standard:

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column, For Transfers In and Transfers Out, if Form MYP exists, the data will be

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fur	d				
This item is not applicable for JPAs.					
1b. Transfers In, General Fund *		8			
Current Year (2018-19)	0.00	0.00	0.00/	200	
st Subsequent Year (2019-20)	0.00	0.00	0.0%	0,00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met Met
1c. Transfers Out, General Fund * Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1. Capital Project Cost Overruns	0.00	0.00	0.0%	0.00	Met
Have capital project cost overruns occurred general fund operational budget?	since budget adoption that may	impact the		No	
Include transfers used to cover operating deficits i	a nither the general fund or any o	ther fined			
mended transfers about to occur operating deficits i	reither the general fund of any of	mer iuna.			

S

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

- This item is not applicable for JPAs.
- MET Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:	
(required if NOT met)	

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MET - Projected transfers o	ut have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
Explanation: (required if NOT met)	
d. NO - There have been no ca	apital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
Project Information: (required if YES)	

S6. Long-term Commitments

dentify 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 Commitme	S6A.	Identification	of the	JPA's	Long-term	Commitmen
---	------	----------------	--------	-------	-----------	-----------

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

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

n/a

Type of Commitment Capital Leases	# of Years Remaining	Funding Sources (Reve	SACS Fund and Object Code	es Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases Certificates of Participation	-				
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (do	not include OPEB)			
- }					
TOTAL:					0
Type of Commitment (contin	nued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases Certificates of Participation					
General Obligation Bonds	-				
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (conf	tinued):				
Total Annua	al Payments:	0			
Has total annual pay	ment increased	over prior year (2017-18)?	No	0 No	No No

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S6B	Comparison of the JPA's Annual Payments to Prior Year Annual Payment
DA	JTRY: 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
	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

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

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

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

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

 No	
n/a	
n/a	

- 2. OPEB Liabilities
 - a. Total OPEB liability
 - b. OPEB plan(s) fiduciary net position (if applicable)
 - c. Total/Net OPEB liability (Line 2a minus Line 2b)
 - d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?
 - e. If based on an actuarial valuation, indicate the date of the OPEB valuation

(Form 01CS, Item S7A)	First Interim
148,654.00	182,024.00
200,379.00	0.00
(51,725.00)	182,024.00

Budget Adoption

Actuarial	Actuarial
Apr 29, 2017	Jul 18, 2018

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
39,359.00	40,033.00
39,359.00	40,033.00
39,359.00	40,033.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752) Current Year (2018-19)

1st Subsequent Year (2019-20)

2nd Subsequent Year (2020-21)

c, Cost of OPEB benefits (equivalent of "pay-as-you-go	' amount)
Current Year (2018-19)	•
1st Subsequent Year (2019-20)	
2nd Subsequent Year (2020-21)	

d. Number of retirees receiving OPEB benefits Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)

2,500.00	2,500.00
2,500.00	2,500.00
2,500.00	2,500.00

1,267.00	1,394.00
1,733.00	1,707.00
2,256.00	2,232.00

2	2
2	 2
2	2

4. Comments:

S7F Identification of the JPA's Unfunded Liabilit	y for Self-insurance Programs
---	-------------------------------

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

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

- 2. Self-Insurance Liabilities
 - a. Accrued liability for self-insurance programs
 - b. Unfunded liability for self-insurance programs

- 3. Self-Insurance Contributions
 - Required contribution (funding) for self-insurance programs
 Current Year (2018-19)
 1st Subsequent Year (2019-20)
 2nd Subsequent Year (2020-21)
 - Amount contributed (funded) for self-insurance programs
 Current Year (2018-19)
 1st Subsequent Year (2019-20)
 2nd Subsequent Year (2020-21)

0.00	0,00
0.00	0.00
0.00	0.00

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

1a. Have any salary and benefit negotiations been settled since budget adoption? If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 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. 1h Are any salary and benefit negotiations still unsettled? If Yes, complete questions 5 and 6. 1h Are any salary and benefit negotiations still unsettled? If Yes, complete questions 2.4. If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2.4. If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2.4. If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2.4. If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2.4. If Yes, and the corresponding public disclosure bocuments have not been filed with the COE, complete questions 2.4. If Yes, and the corresponding public disclosure bocuments have not been filed with the COE, complete questions 2.4. If Yes, and the corresponding public disclosure bocuments have not been filed with the COE, complete questions 2.4. If Yes, complete questions 2.4. If Yes, and the corresponding to the filed with the COE, complete questions 2.4. If Yes, and the corresponding to the filed with the COE, complete questions 2.4. If Yes, and the corresponding to the filed with the COE, complete questions 2.4. If Yes, and the COE, complete questions 2.4. If Yes any salary and benefit Pees and substitute COE, complete questions 2.4. If Yes any salary and benefit Pees and substitute COE, complete questions 2.4. If Yes any salary settlement COE salary and substitute Pees and substitu	S8A.	Cost Analysis of JPA's Labor Ag	reements - Certificated (Non-mana	gement) Employees		
Indus of Certificated Labor Agraements as of the Previous Reporting Period Area at certificated labor registations settled as of budget adoption? If Yes or rise, complete number of FTEs, then skip to section S8B. If No, continue with section S8A. Artificated (Non-management) Salary and Benefits Repositations Prior Year (2nd Intentin) Prior Year (2nd Intentin) Current Year (2018-19) (2018-19) (2018-20) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 1st Near any salary and benefit negotiations been settled since budget adoption? If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2. If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2-4. If No, complete questions 5 and 6. If No, complete questions 5 and 6. Prior any salary and benefit negotiations still unsettled? If Yes, complete questions 5 and 6. Prior any salary and benefit negotiations still unsettled? If Yes, complete questions 5 and 6. Prior any salary and benefit negotiations still unsettled? If Yes, complete questions 5 and 6. Prior any salary and sentent included in the interim and multiyear projections (MYPa)? One Year Agraement Total cost of salary settlement: One Year Agraement Total cost of salary settlement Total cost of salary		ENTDY Cital the accession V	N. I. II. C. IRA			
Varie all certificated abor negotiations settled as of budget adoption? If Yes or n/s, complete number of ITEs, then skip to section \$88.	DATA	ENTRY: Click the appropriate Yes or	No button for "Status of Certificated Lab	or Agreements as of the Previous	s Reporting Period." There are no extra	actions in this section
ertificated (Non-management) Salary and Benefit Negotiations Prior Year (2nd Interim) Current Year 1st Subsequent Year (2019-20) (2020-21) Continue of Continue	Status Vere	all certificated labor negotiations settle	ed as of budget adoption?	n/a		
Prior Year (Ad Interim) Current Year Limber of certificated (non-management) Limber of certificated (non-management)				skip to section S8B.		
Prior Year (2nd Interim)		It No,	continue with section S8A.			
umber of cartificated (non-management) Cauther Caut	ertifi	cated (Non-management) Salary ar	nd Benefit Negotiations			
Little-equivalent (FTE) positions 1a. Have any salary and benefit negotiations been settled since budget adoption? If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2. If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2. If Yes, and the corresponding public disclosure documents have not 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 3 and 6. If Yes, complete questions 2 and 6. If Yes, and the corresponding public disclosure board meeting: Per Government Code Section 3547.5(a), date of public disclosure board meeting: Per Government Code Section 3547.5(a), date of public disclosure board meeting: Per Government Code Section 3547.5(a), date of public disclosure board meeting: Per Government Code Section 3547.5(a), date of public disclosure board meeting: Per Government Code Section 3547.5(a), date of public disclosure board meeting: Current Year (2018-19) It Subsequent Year (2019-20)			· · · · · · · · · · · · · · · · · · ·		LITTLE CONTROL OF THE	1/5-552-4/19-4/5-s/A/en.
1a. Have any salary and benefit negotiations been settled since budget adoption? If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2. If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2.4. If No, complete questions 5 and 6. If Yes, complete questions 2 and file with the COE, complete questions 2 and subsequent Year (2018-19) (2019-20) (2020-21) and file with the COE, complete questions 2 and file with the COE, complet				1201010)	(2010-20)	(2020-21)
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. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 5 and 6. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 5 and 6. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 5 and 6. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 5 and 6. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 2.4. If Yes, co	ulf-tim	e-equivalent (FTE) positions	0.0	0.0	0.0	0.
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. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 5 and 6. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 5 and 6. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 5 and 6. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 5 and 6. 1h Are any salary and benefit negotiations still unsettied? If Yes, complete questions 2.4. If Yes, co	1a.	Have any salary and benefit negotia	ations been settled since budget adoption	12 0/2		
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. 11					the COF complete guestion 2	
If Yes, complete questions 5 and 6. n/a agatiations Settled Since Budget Adoption 2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: 3. Period covered by the agreement: 4. Salary settlement: Current Year (2018-19) Current Year (2018-19) Current Year (2019-20) Carrent Year (2019		If Yes	, and the corresponding public disclosure			
egotiations Settled Since Budget Adoption 2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: 3. Period covered by the agreement: 4. Salary settlement: (2018-19) (2019-20) (2019-20) (2020-21) Salary settlement: (2016-19) (2019-20) (2020-21) (2020-21) (2020-21) (2020-21) (2019-20) (2020-21)	1h					
2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: 3. Period covered by the agreement: 4. Salary settlement: Current Year (2018-19) Current Year (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener") Identify the source of funding that will be used to support multiyear salary commitments: Current Year 1st Subsequent Year (2018-19) Godinations Not Settled Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) Current Year 1st Subsequent Year 2nd Subsequent Year (2018-20) Current Year (2018-20)		If Yes,	, complete questions 5 and 6.	n/a		
4. Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement **Change in salary schedule from prior year or Multiyear Agreement Total cost of salary settlement **Change in salary schedule from prior year (may enter text, such as "Reopener") Identify the source of funding that will be used to support multiyear salary commitments: Current Year 1st Subsequent Year 2nd Subsequent Year				eeting:		
4. Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement **Change in salary schedule from prior year or Multiyear Agreement Total cost of salary settlement **Change in salary schedule from prior year (may enter text, such as "Reopener") Identify the source of funding that will be used to support multiyear salary commitments: Current Year 1st Subsequent Year 2nd Subsequent Year	3.	Period covered by the agreement:	Begin Date:	- For	d Date:	î
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: auditations Not Settled Corrent Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)	-	the save of the agreement.	begin bate.		a Date:	1
One Year Agreement Total cost of salary settlement % change in salary schedule from prior year Multiyear Agreement Total cost of salary settlement % change in salary settlement % change in 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: gottations Not Settled 5. Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)	4.	Salary settlement:	-		0.000 Ta VAPCE (USE)	
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: gotiations Not Settled 5. Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20)		Is the cost of salary settlement include projections (MYPs)?	ded in the interim and multiyear			
% 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: gotiations Not Settled 5. Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)			-			
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: gotiations Not Settled 5. Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)		Total o	cost of salary settlement			
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: gotiations Not Settled 5. Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)		% char				
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: gotiations Not Settled 5. Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)			01			
(may enter text, such as "Reopener") Identify the source of funding that will be used to support multiyear salary commitments: gotiations Not Settled Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)		Total c				
Identify the source of funding that will be used to support multiyear salary commitments: gotiations Not Settled Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)						
gotiations Not Settled 5. Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)			, , ,			
Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)		identit)	The source of lunding that will be used t	o support multiyear salary comm	nitments:	
Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)						
Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)						
Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21)	gotia	tions Not Settled				
(2018-19) (2019-20) (2020-21)			lary and statutory benefits			
atount included for any tentative salary schedule increases (2016-19) (2018-20) (2020-21)					·	transport of the transport
	E	hount included for any tentative sa	lary schedule increases	(2010-19)	(50.19-50)	(2020-21)

C	ted (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
				1,000 0.7
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			
Certif Since	icated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are ar settler	ny new costs negotiated since budget adoption for prior year nents 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;			
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	A			
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			
Certific	cated (Non-management) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired included in the interim and MYPs?			
Certific ist oth etc.):	cated (Non-management) - Other er significant contract changes that have occurred since budget adoption ar	nd the cost impact of each chang	ge (i.e., class size, hours of employment,	leave of absence, bonuses,
	*			

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S8B.	Cost Analysis of JPA's Labor Agreem	nents - Classified (Non-manage	gement) Employees		
1					
DAIA	□ □NTRY: Click the appropriate Yes or No be	utton for "Status of Classified Labo	or Agreements as of the Previou	us Reporting Period." There are no extra	actions in this section.
Statu Were	s of Classified Labor Agreements as of the all classified labor negotiations settled as of the set of the set of FTEs, and the settled as of the set of FTEs, and the settled settled as the settled set of FTEs, and the set	f budget adoption?	n/a		
Class	ified (Non-management) Salary and Bend	efit Negotiations			
		Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
FTE p	er of classified (non-management) ositions must be entered for all years.			A	
	Have any salary and benefit negotiations If Yes, and	the corresponding public disclosur	re documents have been filed w	ith the COE, complete question 2.	4.
		lete questions 5 and 6.			
1b.	Are any salary and benefit negotiations si	till unsettled? plete questions 5 and 6.	n/a		
Negot 2.	lations Settled Since Budget Adoption Per Government Code Section 3547.5(a)	, date of public disclosure board n	neeting:		
3	Period covered by the agreement:	Begin Date:	E	End Date:	
4.	Salary settlement:		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear			
	Total cost o	One Year Agreement f salary settlement			
	% change in	n salary schedule from prior year			
		Multiyear Agreement f salary settlement			
	% change ir (may enter t	n salary schedule from prior year ext, such as "Reopener")			
	Identify the	source of funding that will be used	I to support multiyear salary con	nmitments:	
legotia	tions Not Settled	==			-1)
5.	Cost of a one percent increase in salary a	nd statutory benefits			
			Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6.	Amount included for any tentative salary se	chedule increases			

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Clarified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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			
Percent projected change in H&W cost over prior year			
, special section of the section of		A.	
Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption		-	
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
oldssmed (Non-management) step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
Are step & column adjustments included in the interim and MYPs?			
Cost of step & column adjustments 2. Cost of step & column adjustments			
Percent change in step & column over prior year			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
Are savings from attrition included in the interim and MYPs?			
Are additional H&W benefits for those laid-off or retired			
employees included in the interim and MYPs?			
Classified (Non-management) - Other			
List other significant contract changes that have occurred since budget adoption as	nd the cost impact of each (i.e., h	nours of employment, leave of absence,	bonuses, etc.):

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S8C. Cost Analysis of JPA's Labor Agree	ements - Management/Supervisor	/Confidential Employees		
D. JTRY: Click the appropriate Yes or No in time section.			pements as of the Previous Reporting	Period," There are no extractions
Status of Management/Supervisor/Confiden Were all managerial/confidential labor negotiati If Yes or n/a, complete number of FTEs If No, continue with section S8C.	ons settled as of budget adoption?	vious Reporting Period n/a		
Management/Supervisor/Confidential Salary	and Benefit Negotiations Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
Number of management, supervisor, and	(2017-18)	(2018-19)	(2019-20)	(2020-21)
confidential FTE positions	0,0	0.0	0.	0.0
	ns been settled since budget adoption? implete question 2, inplete questions 3 and 4,	? n/a		
1b. Are any salary and benefit negotiations If Yes, co	still unsettled? Implete questions 3 and 4.	n/a		
Negotiations Settled Since Budget Adoption 2. Salary settlement:	_	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included projections (MYPs)?	d in the interim and multiyear			
Total cost	t of salary settlement			
	n salary schedule from prior year er text, such as "Reopener")			
Negotiations Not Settled Post of a one percent increase in salary	y and statutory benefits	Current Year	1st Subsequent Year	2nd Subsequent Year
4. Amount included for any tentative salar	y schedule increases	(2018-19)	(2019-20)	(2020-21)
Management/Supervisor/Confidential lealth and Welfare (H&W) Benefits	_	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
 Are costs of H&W benefit changes included. Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost 				
lanagement/Supervisor/Confidential tep and Column Adjustments	·	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included Cost of step & column adjustments Percent change in step & column over p				
anagement/Supervisor/Confidential ther Benefits (mileage, bonuses, etc.)	-	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the Total cost of other benefits				
3 Percent change in cost of other benefits	over prior year			

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So Status of Other Fund	Sr	Status	of	Other	Fund:
-------------------------	----	--------	----	-------	-------

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. I	dentification of Other Fund	s with Negative Ending Fund Balances		
DATA	ENTRY: Click the appropriate t	outton in Item 1. If Yes, enter data in Item 2 and provid	e the reports referenced in Item 1.	
3.	Are any funds other than the balance at the end of the curr	general fund projected to have a negative fund ent fiscal year?	n/a	
	If Yes, prepare and submit to for each fund.	the reviewing agency a report of revenues, expenditu	res, and changes in fund balance (e.g., an interim fund report) and a r	multiyear projection report
2.	If Yes, identify each fund, by and explain the plan for how a	name and number, that is projected to have a negative and when the problem(s) will be corrected.	ending fund balance for the current fiscal year. Provide reasons for t	the negative balance(s)
	8			

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	IONAL FISCAL INDICATORS	
The fo	ollowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer lert the reviewing agency to the need for additional review.	to any single indicator does not necessarily suggest a cause for concern, but
DATA data fi	ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which come Criterion 9.	h are not applicable for JPAs; Item A1 is automatically completed based on
A1.	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	n/a
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?	n/a
A5.	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
1	Poes the JPA provide uncapped (100% employer paid) health benefits for current or stired employees?	No
A7.	Is the JPA's financial system independent of the county office system?	No
A8.	Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No
When p	roviding comments for additional fiscal indicators, please include the item number applicable to each	comment.
	Comments: (optional)	
End a	of Joint Powers Agency First Interior California and Constant Day	
LIIU C	of Joint Powers Agency First Interim Criteria and Standards Review	

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First Interim 2018-19 Projected Totals Technical Review Checks

College and Career Advantage

Orange County

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

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

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

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

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

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

PASSED

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

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

GENERAL LEDGER CHECKS

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

PASSED.

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

PASSED

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

PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

EXPORT CHECKS

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

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been

provided.

PASSED

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

PASSED

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

PASSED

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

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

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

Memorandum

TO:

CCA Governing Board

FROM:

Patricia Romo, Executive Director

DATE:

December 6, 2018

SUBJECT: SETTING OF REGULAR MEETING DATES – RESOLUTION #01-18/19

CURRENT SITUATION

As a part of the Annual Organizational Meeting, it is the Board's responsibility to determine the dates the Governing Board will hold its regular meetings.

RECOMMENDATION

It is my recommendation that the College and Career Advantage (CCA) Governing Board continue to meet on the third Thursday of each month listed below with some variations due to scheduled events or reporting timelines. CCA Governing Board meetings typically last 1 ½ hours. The CCA Governing Board currently meets at 8:30 a.m. It is recommended that the Board discuss and decide the meeting time and dates for future CCA Governing Board meetings.

I believe we can hold Board meetings five times per year with no loss of function or undue restrictions. Under extenuating circumstances, special Board meetings could be called.

Therefore, the specific dates for 2019 would be:

Thursday, March 14 Thursday, June 20 Thursday, August 16 Thursday, September 13 Thursday, December 12

It is respectfully recommended that the Governing Board consider approval and adoption of Resolution #01-18/19 to set the meeting time and dates of the Governing Board for 2019.

ACTION/ROLL CALL

RESOLUTION #01-18/19 SETTING OF REGULAR MEETING DATES

I,	y of December	President/Clerk ertify that the said er 2018, adopte	of the Gove I Board, at a i d by a major	rning Board of egular meeting ity vote of said
NOW, THEREFORE, BE IT Board of College and Caree Thursday of March thereafter (with certain	r Advantage b the months o	e held on f June, August,	September,	and every December and
College and Career Advantage 33122 Valle Road, San Juan	•	CA		
AYES	()	ABSENT	()	
NOES	()	ABSTAIN	()	
IN WITNESS OF THE ABOV day of December, 2018	E STATED A	CTION, I have he		y hand this 13 th

Memorandum

TO:

CCA Governing Board

FROM:

Patricia Romo, Executive Director

DATE:

December 6, 2018

SUBJECT: AUTHORIZATION OF SIGNATURES - RESOLUTION #02-18/19

CURRENT SITUATION

With the 2019 election of President and Vice President, signature authorities need to be approved for College and Career Advantage documents.

The attached Resolution gives signature authority to the Governing Board President and Vice President, as well as the Executive Director.

The CCA's two bank accounts -- revolving cash and clearing accounts -- are not included in this authority. Persons authorized to sign for those accounts are the Executive Director and Director, Instructional Services.

RECOMMENDATION

It is respectfully recommended that the Governing Board consider approval and adoption of Resolution #02-18/19.

ACTION/ROLL CALL

RESOLUTION #02-18/19

AUTHORIZATION OF SIGNATURES

			AL	JTHORIZED :	TO SIGN	
	SPECIMEN SIGNATURE	Payroll Documents	Vendor Payment Orders	Purchase Orders	Contracts	Travel Reimbursements
atricia omo		x	X	X	x	х
		х	х	х	х	х
		x	x	x	х	х
Pursuant	to provisions of Education Cod	e sections 4260	30-34/85230)-34.		
	AYES	()	ABSENT	()		

<u>Memorandum</u>

TO:

CCA Governing Board

FROM:

Patricia Romo, Executive Director

DATE:

December 6, 2018

SUBJECT:

RESOLUTION #03-18/19 - AUTHORIZATION OF SIGNATURES FOR

SCHOOLSFIRST FEDERAL CREDIT UNION AND FARMERS &

MERCHANTS BANK

CURRENT SITUATION

Signature authorities need to be updated for College and Career Advantage accounts at SchoolsFirst Federal Credit Union and Farmers & Merchants Bank.

The attached Resolution gives signature authority to the Executive Director; Director, Instructional Services; and Accountant as indicated on the attached Resolution.

FISCAL IMPACT

None.

RECOMMENDATION

It is respectfully recommended that the Governing Board consider approval and adoption of Resolution #03-18/19.

ACTION/ROLL CALL

RESOLUTION #03-18/19

AUTHORIZATION OF SIGNATURES FOR SCHOOLSFIRST FEDERAL CREDIT UNION AND FARMERS & MERCHANTS BANK

					AUTHORIZE	D TO SIGN
NAME TYPED	SPECII	MEN SIGNATU	JRE		First Federal it Union	Farmers & Merchants Bank (clearing account and revolving cash account)
Patricia Romo					х	X
Marie Shirran					х	х
Cindy Fox					x	
Pursuant to pro	visions of E	ducation Co	de section	ons 42630	-34/85230-3	4.
	AYES	()	AB	SENT	()	

<u>Memorandum</u>

TO:

CCA Governing Board

FROM:

Patricia Romo, Executive Director

DATE:

December 6, 2018

SUBJECT:

RESOLUTION #04-18/19 – AUTHORIZATION TO APPROVE VENDOR

PAYMENTS ON THE BI-TECH SYSTEM

CURRENT SITUATION

The attached Resolution would continue to give authority to Patricia Romo, Executive Director, and Cindy Fox, Accountant, to approve vendor payments on the Bi-Tech system. Both of these employees work on the Bi-Tech System to prepare purchase requisitions/orders, vendor checks, accounts receivable/payable, and all other financial/budgetary responsibilities.

RECOMMENDATION

It is respectfully requested that the Governing Board adopt Resolution #04-18/19 and designate Patricia Romo and Cindy Fox the authority to authorize and approve vendor payments electronically.

ACTION/ROLL CALL

RESOLUTION #04-18/19

AUTHORIZATION TO APPROVE VENDOR PAYMENTS ON THE BI-TECH SYSTEM

l,			of the Governing Board of
College and Career Advan thereof, held on the 13 th (day of Decemb	-	l Board, at a regular meeting d by a majority vote of said
Board, the following Resolu	ution.		
signatures for the following	named person us authorizatior	is to approve vend ns for approval are	adopts this authorization of dor payments on the Bi-Tecl e rescinded. This Resolution g provisions:
	and have bee		nd claims are approved the rsuant to the provisions o
NAME TYPED	SPECIMEN SI	<u>GNATURE</u>	
Patricia Romo			
Cindy Fox			
AYES	()	ABSENT	()
NOES	()	ABSTAIN	()
IN WITNESS WHEREOF,	l have hereunto	set my hand this	: 13 th day of December 2018
		Vice Preside	ent/Clerk

<u>Memorandum</u>

TO:

CCA Governing Board

FROM:

Patricia Romo, Executive Director

DATE:

December 6, 2018

SUBJECT:

RESOLUTION #05-18/19 – AUTHORIZATION TO APPROVE VENDOR

PAYMENTS ELECTRONICALLY

CURRENT SITUATION

The attached Resolution would continue to give authority to Patricia Romo, Executive Director, and Cindy Fox, Accountant, to approve vendor payments electronically.

RECOMMENDATION

It is respectfully requested that the Governing Board adopt Resolution #05-18/19 and designate Patricia Romo and Cindy Fox the authority to authorize and approve vendor payments electronically.

ACTION/ROLL CALL

RESOLUTION #05-18/19

AUTHORIZATION TO APPROVE VENDOR PAYMENTS ELECTRONICALLY

1,	Vice Pre	sident, Clerk	of the Governing Bo	ard of
College and Career Advantage, held on the 13th day of Board, this Resolution stating tapprove vendor payments elect previous authorizations for approve that when this authorization is expursuant to the provisions of Education	December, 20 hat the follow ronically effect are rescind tercised, the control of	018, adopted wing named ctive Decemoled. This Booklaims and o	d by a majority vote of persons be authoriz ber 13, 2018; and the ard Resolution further orders have been proc	of said red to nat al states
TYPED NAME	SIGNATURE			
Patricia Romo				
Cindy Fox				
AYES	()	ABSENT	()	
NOES	()	ABSTAIN	()	
IN WITNESS WHEREOF, I have I	hereunto set r	my hand this	13 th day of December	2018.
	Vice P	resident/Cler	·k	