



**Mission Valley ROP**  
**Thursday, March 15, 2018**  
**4 p.m. Governing Council Meeting**  
**MVROP Board Room**  
**(510) 657-1865 Ext. 15141**



## Agenda

**Regular Meeting of the Governing Council  
Mission Valley Regional Occupational Center/ Program  
ROP Board Room  
Thursday, March 15, 2018  
Regular Meeting (Open Session) – 4 p.m.  
Closed Session: Following Open Session**

Call to order \_\_\_\_\_p.m.

**Pledge of Allegiance**

**Roll Call:** \_\_\_\_\_ Nancy Thomas, President  
\_\_\_\_\_ Sharan Kaur, Vice President  
\_\_\_\_\_ Larry Sweeney, Clerk  
\_\_\_\_\_ Other

**Approval of Agenda:**

Motion: \_\_\_\_\_  
Second: \_\_\_\_\_  
Vote: \_\_\_\_\_

**Communication:**

- a. Oral Communication
  - *MVROP CTE Instructor Presentation*
- b. Items from the Staff
- c. Written Communication
  - *MVROP Spray Paint Booth Ribbon Cutting Ceremony Event Annoucement*
  - *California ACTE Fact Sheet, February 2018*
  - *Washington Hospital Healthcare System “Currents” Newsletter, Vol. 33 No. 5, March 1, 2018*
  - *“MVROP Administrator Honored For Achievement in CTE”, MVROP Press Release, March 7, 2018*
  - *“MVROP Unveils New Automotive Paint Booth at Ribbon Cutting Ceremony”, MVROP Press Release, March 9, 2018*
- d. Items from the Board
- e. Public Comment
  - Blue Speaker Card – Items on the agenda
  - Green Speaker Card – Items not on the agenda

**Consent Calendar:**

- a. **Minutes:**  
Approve minutes from the Governing Council meeting on February 15, 2018.
  - b. **Business and Finance:**
    - B&F#1 Approve Purchase Orders Over \$5,000
    - B&F#2 Approve Warrants \$5,000 and Above
  - c. **Curriculum and Instruction**
    - C&I#1 Approve MVROP HOSA Overnight Trip, Anaheim, CA
- MVROP Governing Council Agenda – March 15, 2018

**d. Employment and Personnel:**

E&P#1 Approve Report of Classified Personnel Actions

E&P#2 Approve Report of Certificated Personnel Actions

**End of Consent Calendar:**

Motion: \_\_\_\_\_

Second: \_\_\_\_\_

Vote: \_\_\_\_\_

Board comments on Consent Calendar:

\_\_\_\_\_  
\_\_\_\_\_

**Business and Finance #1**

**Information**

Review MVROP Fiscal Update

**Business and Finance #2**

**Information**

Review CTEIG Financial Update

**Business and Finance #3**

**Information/Action**

Review and Approve Certification of Second Interim Financial Report

Motion: \_\_\_\_\_

Second: \_\_\_\_\_

Vote: \_\_\_\_\_

**Board Requests**

\_\_\_\_\_  
\_\_\_\_\_

**Adjourn to Closed Session: \_\_\_\_\_ p.m.**

**Agenda \_Closed Session**

*The Board of Education may adjourn to closed session during this meeting pursuant to Government Code Section 3549.1 to discuss and/ or give direction to its representatives. During adjournment to Closed Session the Council will consider and/ or take action upon:*

- *Public Employment: Superintendent  
(Government Code Section 54957)*
- *Conference with Labor Negotiator – Board President Larry Sweeney  
Unrepresented Employee: Superintendent  
(Government Code Section 54957)*

**Reconvene to Open Session: \_\_\_\_\_ p.m.**

**Meeting adjourned: \_\_\_\_\_ pm**



## Communication

*Please Join Us at a Special  
Ribbon Cutting Ceremony  
for the New MVROP Spray Booth*

*11:30 a.m.*

*Friday, March 9, 2018*

*MVROP Center Campus*

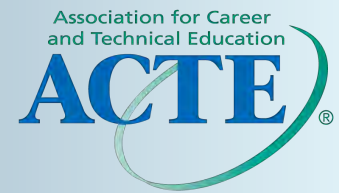
*5019 Stevenson Blvd., Fremont*



*RSVP by March 6, 2018 to Allison at [aaldinger@mvrop.org](mailto:aaldinger@mvrop.org)*

# CALIFORNIA

## CTE Fact Sheet 2018



### Career and Technical Education in California

- At the secondary level, CTE is delivered through comprehensive high schools; magnet programs and schools; California Partnership Academies, schools-within-a-school that incorporate integrated academic and career and technical education, business partnerships, mentoring and internships; Linked Learning programs; and Regional Occupational Centers and Programs (ROCPs).
- At the postsecondary and adult levels, courses are offered at ROCPs, adult schools, community colleges and through apprenticeship programs. ROCPs, a unique part of the California CTE system, provide career and workforce preparation for high school students and adults. Courses may be offered in a variety of places, from high school campuses to workplaces such as hospitals.
- Learn more at <http://www.cde.ca.gov/ci/ct>, <http://extranet.cccco.edu/Divisions/WorkforceandEconDev/CareerEducationPractices.aspx> and [www.acteonline.org/California](http://www.acteonline.org/California).

In school year 2015-2016, California served **772,350** CTE high school students and **892,396** CTE postsecondary students.

In Fiscal Year 2016, California received **\$118,353,405** in federal Perkins funding—about \$1.9 million less than the prior year.

### Exemplary CTE Programs in California

- **Mission Valley Regional Occupational Program (MVROP)**, located in Fremont, California, offers high school students the unique opportunity to enroll in hands-on courses that allow them to acquire industry-specific skills and knowledge. MVROP recently completed a state-of-the-art auto refinishing spray booth equipped with new technology that meets and exceeds California Industry Standards. Students taking the course are working with the same equipment that the local area auto refinishing companies are using with cars from manufacturers such as Tesla. Students are learning to use the digital display control panel that controls lighting, temperature and exhaust. Projects being completed in this new spray booth dry and harden quicker and are nearly dust free. The new spray booth also has an observation booth that allows viewers to witness the process. Students completing the Auto Body Painting and Refinishing class at MVROP will hopefully have increased employment opportunities with the skills they learn and hands-on practice they are gaining from the new spray booth. *(Information from CACTE)*
- **Bonita High School** in La Verne is a comprehensive high school offering the Hospitality Foods ProStart program, a two-year program of study in the hospitality and culinary arts industries. It partners closely with the California Restaurant Association's Education Foundation (CRAEF) and the Culinary Institute of America to offer experiential learning opportunities to students participating in the program. Students who successfully complete will earn a ProStart certification—a credential that is nationally portable and recognized by the restaurant industry. Moreover, Bonita High School partners with a number of postsecondary institutions to offer the opportunity to earn postsecondary credit while still in high school. The data speaks to the program's immense success to date—for the 2012-2013 graduating class, 90 percent of participating students earned an industry-recognized credential, 95 percent graduated from high school and all of those students earned some form of postsecondary credit while enrolled. *(Information from the CTE Monthly newsletter)*

In school year 2015-2016:

- **92** percent of California CTE high school students graduated
- **91** percent met performance goals for technical skills
- **88** percent of California CTE postsecondary students earned a credential, certificate or degree

# Washington Hospital Healthcare System *Currents*

March 1, 2018 • Vol. 33 No. 5

## From the Green Team

Recycling bins have been common place in Fremont since the early 1990s, but when it comes to commercial recycling, many people are confused about what can and cannot be recycled. Here, at Washington Hospital, we are committed to our recycling program.

You may see charts on bins throughout the Hospital. These charts act as reminders for common items employees discard. Did you know that our recycling bins need to be lined with clear plastic bags? This is to prevent the bags from being rerouted to the landfill when they arrive at the transfer station.

While at work, we hope you will do your part in properly disposing of waste products.

### TRASH

 Food & coffee grounds	 Containers soiled with food	 Napkins & paper towels
 Plastic eating utensils & straws	 Coffee creamers & stirrers	 Foil & cellophane wrappers
 Styrofoam or paper cups	 Cold drink cups & plastic lids	 Washington Hospital Healthcare System

### RECYCLING

 Newspapers & magazines	 Plastic & glass bottles	 Aluminum & tin cans
 Milk & microwave dinner cartons	 Juice boxes & cardboard packages	 Clean plastic food containers
 Plastic lids	<b>#1-7 Plastics Allowed</b> <b>No Styrofoam</b>	 Washington Hospital Healthcare System



## PREPARING TO SUCCEED: MHCCP Move Update

The new Morris Hyman Critical Care Pavilion will be a beautiful, functional, spacious facility. Large, private rooms mean patients will enjoy more privacy, more room for visitors, and a quieter environment. Hopefully, this will translate into better sleep, higher confidentiality, and overall, a better patient experience. These rooms will also provide more space for staff to provide patient care.

But the improvement of one thing will lead to the challenge of another.

Currently, though space is limited and patients may sometimes have to put up with noise or a lack of privacy, the health care team members are in close contact, assisting each other when needed and communicating about physicians, test results, etc. In order to achieve that intimacy and efficiency, new communication tools and practices must be considered.

To maximize staff efficiency, the design of the building includes a

**CONTINUED ON OTHER SIDE**



## CAPSULES

### Monster Jam

Monster Jam tickets still available.

**When:** Saturday, April 28

**Where:** Levi's Stadium

**Cost:** \$49 adults  
(18+ includes pit pass)  
\$45 children  
(includes pit pass)

**Contact:** Jahneen Zayad, ext. 4078,  
by March 5



## High School Students Design Emergency Departments

As part of Mission Valley ROP's Project Lead the Way program, local high school students from their biomedical class participated in a "Design a Better ER" group project. Each group was assigned a setting (such as urban, rural, military, pediatric) and identified current challenges that emergency departments face, such as overcrowding, long wait times, and staffing. They were tasked to design their ideal emergency department to address these issues and also present innovative and technological advances

that would improve patient care. These included: wireless leads, 3D organ printing, and an all-in-one radiology machine.

Will Cristobal, Staff Nurse II, Emergency Department, was invited to participate on their judging panel. He stated, "It was refreshing to see the ideas and views that the youth have regarding the emergency department. I was impressed with the innovative solutions they had that would enhance the patient care experience."

## MHCCP MOVE UPDATE, continued

centralized staff area to better view several patient rooms at a time. Communication devices, such as phones, will also be considered. Additionally, improved communication practices are being developed. With the end goal of good patient outcomes, it is important to consider the obvious improvements of the new space as well as procedures that need to be developed to maximize those improvements.

## Mark Your Calendars for These Upcoming Events



### WEIGHT MANAGEMENT AND SURGERY OPTIONS FOR THE TREATMENT OF OBESITY

**Date:** Tuesday, March 13

**Time:** 1 to 3 p.m.

**Location:** Conrad E. Anderson, MD, Auditorium, rooms A & B

**Speakers:** Mary Maish, MD and Stacey Barrie, MD, FACOG

### OBESITY: UNDERSTAND THE CAUSES, CONSEQUENCES AND PREVENTION

**Date:** Thursday, March 15

**Time:** 6 to 8 p.m.

**Location:** WTMF, Newark Clinic conference room, 6236 Thornton Ave., Newark

**Date:** Thursday, March 28

**Time:** 6 to 8 p.m.

**Location:** WTMF, Nakamura Clinic conference room, 33077 Alvarado-Niles Road, Union City

**Speaker:** Tam Nguyen, MD

### STROKE AWARENESS DAY

**Date:** Saturday, March 17

**Time:** 10 a.m. to 1 p.m.

**Location:** Conrad E. Anderson, MD, Auditorium, rooms A & B

Public health awareness and screening. Must pre-register at (800) 963-7070.



### NEW TO MEDICARE: WHAT YOU NEED TO KNOW

**Date:** Tuesday, March 20

**Time:** 6:30 to 8 p.m.

**Location:** WTMF Newark Clinic conference room, 6236 Thornton Ave., Newark

**Date:** Wednesday, March 21

**Time:** 6:30 to 8 p.m.

**Location:** WTMF Nakamura Clinic conference room, 33077 Alvarado-Niles Road, Union City

**Speaker:** Kristi Caracappa, HHS Coordinator



Joshanne Chiang (center) with staff members from the Infusion Center and the UCSF – Washington Cancer Center.

## Donation to the UCSF – Washington Cancer Center

Joshanne Chiang and the Fight Cancer Club at Milpitas High School recently made a heart-felt donation of craft flowers, playdough, and hand-made cards to the infusion center and the UCSF – Washington Cancer Center. The flowers are decorating both the infusion center and the clinic and the cards and playdough gifts are given to patients. "We appreciate these donations," says Director of Oncology Program, Richelle McCarthy. "They are day brighteners for our patients."



If you'd like to submit an idea for our social media channels, email [social@whhs.com](mailto:social@whhs.com). Follow us on Facebook, Twitter, Instagram and YouTube via @WashingtonHosp.





# Mission Valley ROP

CAREER TECHNICAL TRAINING CENTER

5019 Stevenson Blvd · Fremont, CA 94538-2449

(510) 657-1865 · Fax (510) 438-0378 · [www.mvrop.org](http://www.mvrop.org)

**FOR IMMEDIATE RELEASE**

Date: March 7, 2018

## **MVROP ADMINISTRATOR HONORED FOR ACHIEVEMENT IN CTE**

**FREMONT, CA-** Mission Valley ROP has always been proud of its unique staff and its many layers of talent, passion, and dedication. This blend of special ingredients, an immense amount of support, and countless hours of work fashions one-of-a-kind CTE programs which have a positive and impactful mark on student learning and success.

On Tuesday, March 6, Mission Valley ROP Program Coordinator Dr. Jacki Sprague, was honored as the 2017-2018 California ACTE Administrator of the Year at the 2018 Educating for Careers Conference: Investing in the Future (EFC) in Sacramento, CA, conference attended by middle school, secondary, and postsecondary teachers, counselors, administrators, and industry partners. This award recognizes administrative CTE professionals at the school, district, county, state, or federal level who have demonstrated leadership in ensuring teacher and student success and have made significant contributions toward innovative, unique and effective Career Technical Education programs.

Dr. Sprague has worked tirelessly to ensure teachers, students, valued educational and community relationships are supported, has passionately pursued integration of state academic and career-technical standards, and collaborated with local community colleges to articulate dual-credit courses thus securing valued learning opportunities for students of the Fremont, Newark, and New Haven Unified School Districts.

Dr. Sprague is also a candidate for the Region V ACTE Administrator of the Year Award, which will be announced at the ACTE Region V Leadership Conference on April 14, 2018.

### **About Mission Valley ROP**

Mission Valley ROP (MVROP) is the regional occupational program for the Tri-City area. Established in 1969, MVROP has been instrumental in preparing students for successful business, medical, and technical careers. Through a partnership with Fremont, New Haven, and Newark Unified School Districts, Career Technical Education (CTE) is provided to nearly 4,000 students (high school and adult) each year. Visit MVROP's website at [www.mvrop.org](http://www.mvrop.org), [Facebook](#), [Instagram](#), or [Twitter](#) pages for more information about CTE.

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### **Press Contact:**

Allison Aldinger, PR Administrator  
(510) 492-5141

[aaldinger@mvrop.org](mailto:aaldinger@mvrop.org)

PRESS RELEASE



# Mission Valley ROP

CAREER TECHNICAL TRAINING CENTER

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**FOR IMMEDIATE RELEASE**

Date: March 9, 2018

## **MVROP UNVEILS NEW AUTOMOTIVE PAINT BOOTH AT RIBBON-CUTTING CEREMONY**

**FREMONT, CA-** For more than thirty years students enrolled in the Auto Body Painting and Refinishing program at Mission Valley ROP have learned firsthand how CTE skills can empower successful futures. The hands-on instruction, acquisition, and application of industry-specific skills learned within the career pathway, and the equipment found standard in the industry have aided their path towards gaining employment.

This afternoon MVROP unveiled its newly constructed state-of-the-art automotive paint booth at a special ribbon-cutting ceremony. MVROP was joined by state and local elected officials, key supporters of the facilities project, staff and students to commemorate the occasion.

The original vision for this rare addition to the MVROP Center Campus was to enhance the learning environment for students and aid their skills applying paint. Thanks to key funding received through the CTEIG Grant, MVROP has brought this vision to reality. The 378 sq. ft. spray booth is equipped with state-of-the-art technology that meets and exceeds California Industry Standards due to its observation room, which allows detailed instruction, and a digital display control panel that controls lighting, temperature and a specialized exhaust system. Students now enjoy custom technology that rivals local automotive refinishing and production industry giants such as Tesla.

The technology in this instructional paint booth has a cure function, which changes the internal environment temperature from 75 degrees to 160 degrees in nearly five minutes, aiding new finishes to adhere to a body surface. Projects completed in this new spray booth now have the capability to flash and cure within hours compared to days in the previous booth in a nearly dust free setting. These optimal painting conditions will allow for a dramatic increase in production, the perfection of hands-on skills, and increased employment opportunities for students of the Fremont, Newark, and New Haven Unified School Districts for years to come.

### **About Mission Valley ROP**

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(510) 492-5141

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PRESS RELEASE



## Consent Calendar



# Minutes

**Regular Meeting of the Governing Council  
Mission Valley Regional Occupational Center/ Program  
Thursday, February 15, 2018**

**Member Thomas called the meeting to order at 4:08 pm.**

Present:

Nancy Thomas, President  
Sharan Kaur, Vice President

**Approval of Agenda:**

*Member Kaur made a motion to approve all items on the February agenda. Member Thomas made a second to approve the motion. Members voted 2-0 to approve all items on the February agenda.*

**Communication:**

**a. Oral Communication:**

MVROP Instructor Ms. Farooq and her PLTW students gave a presentation to the Governing Council.

**b. Items from Staff:**

Superintendent Hanson shared:

- MVROP will hold a ribbon cutting ceremony to commemorate the project's completion on Friday, March 9<sup>th</sup> at 11:30 a.m.
- A small space adjacent to the current NMHS Culinary Arts kitchen will be altered into a small café. The café is to function as production and work experience for students.
- MVROP hosted its annual Educators' Brunch on February 1<sup>st</sup> at 8 a.m. at the ROP Center Campus. The event had strong attendance and gave visitors a chance to see classrooms and students in action.
- FUSE Fellow, Parker Thomas, conducted a brainstorming meeting at the MVROP Center Campus on February 2<sup>nd</sup>. The purpose of the meeting was to create an educational employment model of advanced manufacturing for students.
- Last week Superintendent Hanson attended legislative meetings with our state representatives in Sacramento in support of CTE.
- The MVROP Proposition 51 application did not score high enough to be in the range to be a candidate for funding.
- MVROP will host a CTE Program Showcase at the Center Campus on February 22<sup>nd</sup> from 6:30 to 8 p.m.

**c. Written Communication:**

MVROP PR Administrator, Allison Aldinger, shared the following items with the Governing Council:

- *2018 MVROP Educators' Brunch Event Announcement*
- *Letter from Alameda County Office of Education re: 2017-18 2017-18 First Interim Report, January 26, 2018*

• 2018 MVROP CTE Program Showcase Announcement

**d. Items from the Board:**

Member Kaur requested to hold a moment of silence for the victims of the recent Florida school shooting.

**e. Public Comment:**

None

**Consent Calendar:**

*Member Kaur pulled B&F #2 for discussion.*

*Member Kaur made a motion to approve all items in the Consent Calendar. Member Thomas made a second to approve the motion. Members voted 2-0 to approve all items in the Consent Calendar.*

**Business and Finance #1**

**Review MVROP Fiscal Update**

MVROP Business Services Director, Joyce Veasley, reviewed Business and Finance Item #1 and answered subsequent Board inquiries regarding the item.

*This item is information only.*

**Business and Finance #2**

**Review CTEIG Financial Update**

MVROP Business Services Director, Joyce Veasley, reviewed Business and Finance Item #2 and answered subsequent Board inquiries regarding the item.

*This item is information only.*

**Board of Education #1**

**Review and Approve Revised Job Description for Senior Accounting Technician Classified Clerical Position**

MVROP Business Services Director, Joyce Veasley, reviewed Board of Education Item #1 and answered subsequent Board inquiries regarding the item.

*Member Kaur made a motion to approve Board of Education #1, Review and Approve Revised Job Description for Senior Accounting Technician Classified Clerical Position. Member Thomas made a second to approve the motion. Members voted 2-0 to approve Board of Education #1, Review and Approve Revised Job Description for Senior Accounting Technician Classified Clerical Position.*

**Board of Education #2**

**Review and Approve Revised Job Description for Grants Coordinator/ Administrative Assistant Classified Clerical Position**

MVROP Business Services Director, Joyce Veasley, reviewed Board of Education Item #2 and answered subsequent Board inquiries regarding the item.

*Member Kaur made a motion to approve Board of Education #2, Review and Approve Revised Job Description for Grants Coordinator/ Administrative Assistant Classified Clerical Position. Member Thomas made a second to approve the motion. Members voted 2-0 to approve Board of Education #2, Review and Approve Revised Job Description for Grants Coordinator/ Administrative Assistant Classified Clerical Position.*

### **Board of Education #3**

### **Review and Approve Revised Job Description for Accounting Technician Classified Clerical Position**

MVROP Business Services Director, Joyce Veasley, reviewed Board of Education Item #3 and answered subsequent Board inquiries regarding the item.

*Member Kaur made a motion to approve Board of Education #2, Review and Approve Revised Job Description for Grants Coordinator/ Administrative Assistant Classified Clerical Position. Member Thomas made a second to approve the motion. Members voted 2-0 to approve Board of Education #2, Review and Approve Revised Job Description for Grants Coordinator/ Administrative Assistant Classified Clerical Position.*

### **Board of Education #4**

### **Review and Approve Revised Job Description for Personnel Technician Classified Clerical Position**

MVROP Business Services Director, Joyce Veasley, reviewed Board of Education Item #4 and answered subsequent Board inquiries regarding the item.

*Member Kaur made a motion to approve Board of Education #4, Review and Approve Revised Job Description for Personnel Technician Classified Clerical Position. Member Thomas made a second to approve the motion. Members voted 2-0 to approve Board of Education #4, Review and Approve Revised Job Description for Personnel Technician Classified Clerical Position.*

### **Board Requests:**

None

**Adjourned to Closed Session at 5:14 p.m.**

**Reconvened to Open Session: 5:24 p.m.**

No action was taken during Closed Session.

**Meeting adjourned: 5:24 p.m.**



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Nancy Thomas, President

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Sharan Kaur, Vice President

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Larry Sweeney, Clerk



## **Business and Finance**

Includes Purchase Orders dated 02/03/2018 - 03/02/2018 \*\*\*

Board Meeting Date March 15, 2018

PO Number	Vendor Name	Description	Location	Account Number	Account Amount
<b>PO Type PO</b>					
PO18-02968	AMAZON.COM	Open PO	ROP-Logan HS	96-6387-0-6000-1000-4300-867-800-6106	5,300.00
PO18-04790	ALEPH OBJECTS INCORPORATED	3D printers/tool head	ROP-Irvington HS	96-6387-0-6000-1000-4410-851-800-6506	6,486.72
				96-6387-0-6000-1000-4300-851-800-6506	432.63
PO18-04793	PILOT CITY	Drones		96-6387-0-6000-1000-4400-851-800-6506	6,822.66
PO18-04800	AMAZON.COM	Open PO	ROP Center	96-6387-0-6000-1000-4310-851-800-6503	5,000.00
PO18-04907	CONSULAB EDUCATECH INC	Trainer - Cutaway Drive Train	ROP-Logan HS	96-6387-0-6000-1000-6400-854-800-6703	10,724.71
				96-6387-0-6000-1000-6400-860-800-6703	10,724.71
				96-6387-0-6000-1000-6400-867-800-6703	10,724.71
PO18-04908		Trainer - Lighting System		96-6387-0-6000-1000-6400-867-800-6703	9,559.38
PO18-04909		Trainer - Lighting System	ROP-Washington HS	96-6387-0-6000-1000-6400-854-800-6703	9,559.38
PO18-04910		Trainer - Brake system	ROP-Logan HS	96-6387-0-6000-1000-6400-867-800-6703	6,391.13
PO18-05035	GOFF'S ENTERPRISES INC	Custom Curtains for Auto Body	ROP Center	96-6387-0-6000-1000-4300-860-800-6701	10,745.81
PO18-05051	B & H PHOTO-VIDEO	Instructional supplies		96-6387-0-6000-1000-4300-862-800-6115	13,603.26
				96-6387-0-6000-1000-4400-862-800-6115	4,734.57
<b>Total Number of POs</b>		<b>10</b>		<b>Total for PO Type PO</b>	<b>110,809.67</b>

Information is further limited to: (Minimum Amount = 5,000.00, Department = MVROP)

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

ESCAPE ONLINE

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Checks Dated 02/03/2018 through 03/02/2018

Board Meeting Date March 15, 2018

Check Number	Check Date	Pay to the Order of	Fund-Resource-Object-Location-Cost Center	Expensed Amount	Check Amount
51035944	02/07/2018	DELTA DENTAL CLIENT SERVICES	96- -9560- -	4,593.88	
			96- -9561- -	75.47	
			96- -9562- -	922.39	
51035943	02/07/2018	DELTA DENTAL INS. COMPANY ACCOUNTS RECEIVABLE	96- -9564- -	385.70	
51037756	02/21/2018	MISSION VALLEY ROP	96-0000-3701-860-6019	5,922.58	
51047425	02/23/2018	SAVE MART SUPERMARKET FILE# 33486-01	96-0000-4300-860-6010	44.59	
51109369	02/14/2018	SMART & FINAL	96-0000-4300-860-6010	102.11	
51035881	02/07/2018	SYNCB/AMAZON #6045787810138129	96-0000-4300-860-6013	684.02	
51035917	02/07/2018	CALIFORNIA CHAMBER OF COMMERCE	96-0000-4300-860-6013	592.12	
51036021	02/07/2018	MVROP REVOLVING FUND	96-0000-4300-860-6013	58.90	
51037688	02/21/2018	CENTERVILLE LOCKSMITH	96-0000-4300-860-6013	11.96	
51037810	02/21/2018	SUPPLY WORKS	96-0000-4300-860-6013	393.26	
51037813	02/21/2018	THOMSON-REUTERS WEST PAYMENT CENTER	96-0000-4300-860-6013	235.98	
51047425	02/23/2018	SAVE MART SUPERMARKET FILE# 33486-01	96-0000-4300-860-6013	145.26	
51047478	02/23/2018	SMART & FINAL	96-0000-4300-860-6013	6.00	
51048437	03/02/2018	US BANK CORPORATE PAYMENT SYS	96-0000-4300-860-6013	737.77	
51109263	02/14/2018	ALLIED AUTO STORES	96-0000-4300-860-6013	65.62-	
51037621	02/21/2018	THOMAS H. HANSON	96-0000-5210-860-6001	105.74	
51109187	02/14/2018	THOMAS H. HANSON	96-0000-5210-860-6001	24.00	
51109240	02/14/2018	JACKLYNN R. SPRAGUE	96-0000-5210-860-6001	28.72	
51047387	02/23/2018	MICHAEL TRAN	96-0000-5220-860-6005	3.11	
51035858	02/07/2018	MONICA SUDDARTH	96-0000-5220-860-6013	4.64	
51037789	02/21/2018	SAN JOAQUIN COUNTY OFFICE OF EDUCATION	96-0000-5300-860-6013	750.00	
51036030	02/07/2018	PACIFIC GAS & ELECTRIC CO	96-0000-5510-860-6013	9,532.76	
51109346	02/14/2018	PACIFIC GAS & ELECTRIC CO	96-0000-5510-860-6013	323.00	
51037805	02/21/2018	SPURR	96-0000-5520-860-6013	2,944.69	
51047398	02/23/2018	ALAMEDA CO WATER DISTRICT	96-0000-5530-860-6013	147.68	
51109356	02/14/2018	AMERICAN EXPRESS FOR V REPUBLIC SERVICES	96-0000-5550-860-6013	45.82	
51036012	02/07/2018	MEDWASTE CALIFORNIA	96-0000-5560-860-6013	38.00	
51109334	02/14/2018	MEDWASTE CALIFORNIA	96-0000-5560-860-6013	38.00	
51109356	02/14/2018	AMERICAN EXPRESS FOR V REPUBLIC SERVICES	96-0000-5560-860-6013	1,239.46	
51037767	02/21/2018	OPENING TECHNOLOGIES	96-0000-5640-860-6013	844.40	
51109370	02/14/2018	SONITROL	96-0000-5640-860-6013	134.00	
51047436	02/23/2018	HP	96-0000-5650-860-6005	226.40	
51047474	02/23/2018	SHARP ELECTRONICS CORP SHARP BUSINESS SYSTEMS	96-0000-5670-860-6013	325.67	
51109312	02/14/2018	HARRIS SCHOOL SOLUTIONS DIV OF HARRIS COMPUTER CORP	96-0000-5670-860-6013	1,500.00	

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Checks Dated 02/03/2018 through 03/02/2018				Board Meeting Date March 15, 2018	
Check Number	Check Date	Pay to the Order of	Fund-Resource-Object-Location-Cost Center	Expensed Amount	Check Amount
51109344	02/14/2018	PAC INTEGRATIONS INC	96-0000-5670-860-6013	91.90	
51109382	02/14/2018	US BANK EQUIPMENT FINANCE	96-0000-5670-860-6013	627.14	
51109388	02/14/2018	XEROX CORPORATION	96-0000-5670-860-6013	2,671.52	
51035893	02/07/2018	ARAMARK UNIFORM SERVICES	96-0000-5801-860-6013	299.98	
51037756	02/21/2018	MISSION VALLEY ROP	96-0000-5801-860-6013	90.04	
51109268	02/14/2018	ARAMARK UNIFORM SERVICES	96-0000-5801-860-6013	449.98	
51109303	02/14/2018	FOLGERGRAPHICS INC	96-0000-5802-860-6010	2,310.64	
51109294	02/14/2018	CRAIGS LIST	96-0000-5804-860-6013	75.00	
51036021	02/07/2018	MVROP REVOLVING FUND	96-0000-5805-860-6013	25.00	
51109289	02/14/2018	CITY OF FREMONT REVENUE DIVISION	96-0000-5805-860-6013	525.96	
51109372	02/14/2018	STATE OF CALIFORNIA JUSTICE ACCOUNTING SVCS	96-0000-5813-860-6013	64.00	
51037759	02/21/2018	MRC SMART TECHNOLOGY SOLUTIONS	96-0000-5910-860-6013	7.98	
51035898	02/07/2018	AT&T	96-0000-5920-860-6013	745.60	
51035851	02/07/2018	JOE S. SIMAS	96-0000-5921-860-6013	20.00	
51047387	02/23/2018	MICHAEL TRAN	96-0000-5921-860-6013	20.00	
51037696	02/21/2018	COMCAST	96-0000-5940-860-6005	166.23	
51036074	02/07/2018	CALIFORNIA DEPT OF TAX AND FEE ADMINISTRATION	96-0000-9507- -	733.92	
51035942	02/07/2018	AMERICAN EXPRESS FOR V DELL ACCT# 3787 517063 11018	96-6355-4410-860-6355	994.12	
51035881	02/07/2018	SYNCB/AMAZON #6045787810138129	96-6387-4300-851-6506	53.41	
51037822	02/21/2018	USCUTTER INC	96-6387-4300-851-6506	344.74	
51109261	02/14/2018	ALEPH OBJECTS INCORPORATED	96-6387-4300-851-6506	240.90	
51036053	02/07/2018	SAFEWAY INC	96-6387-4300-851-6621	181.85	
51036064	02/07/2018	SMART & FINAL	96-6387-4300-851-6621	258.14	
51047478	02/23/2018	SMART & FINAL	96-6387-4300-851-6621	141.91	
51047468	02/23/2018	SAFEWAY INC	96-6387-4300-852-6621	4.98	
51047478	02/23/2018	SMART & FINAL	96-6387-4300-852-6621	525.27	
51109360	02/14/2018	SAFEWAY INC	96-6387-4300-852-6621	23.57	
51109369	02/14/2018	SMART & FINAL	96-6387-4300-852-6621	351.25	
51036021	02/07/2018	MVROP REVOLVING FUND	96-6387-4300-853-6110	145.74	
51036064	02/07/2018	SMART & FINAL	96-6387-4300-854-6621	121.80	
51047478	02/23/2018	SMART & FINAL	96-6387-4300-854-6621	466.38	
51109360	02/14/2018	SAFEWAY INC	96-6387-4300-854-6621	12.04	
51109369	02/14/2018	SMART & FINAL	96-6387-4300-854-6621	486.65	
51047473	02/23/2018	SEARS COMMERCIAL ONE DEPT 53 2001872938	96-6387-4300-854-6703	1,260.41	
51047480	02/23/2018	AMERICAN EXPRESS FOR V SUMMIT RACING	96-6387-4300-854-6703	861.64	
51036064	02/07/2018	SMART & FINAL	96-6387-4300-856-6621	444.91	
51047425	02/23/2018	SAVE MART SUPERMARKET FILE# 33486-01	96-6387-4300-856-6621	185.98	
51036021	02/07/2018	MVROP REVOLVING FUND	96-6387-4300-860-6013	884.31	
51047481	02/23/2018	SWEETWATER	96-6387-4300-860-6101	1,103.37	

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Checks Dated 02/03/2018 through 03/02/2018				Board Meeting Date March 15, 2018	
Check Number	Check Date	Pay to the Order of	Fund-Resource-Object-Location-Cost Center	Expensed Amount	Check Amount
51036021	02/07/2018	MVROP REVOLVING FUND	96-6387-4300-860-6506	13.09	
51037779	02/21/2018	PROJECT LEAD THE WAY INC	96-6387-4300-860-6506	381.83	
51047416	02/23/2018	EDVOTEK INC	96-6387-4300-860-6506	239.80	
51047423	02/23/2018	FLINN SCIENTIFIC INC	96-6387-4300-860-6506	22.67	
51047490	02/23/2018	WARDS SCIENCE	96-6387-4300-860-6506	126.11	
51035881	02/07/2018	SYNCB/AMAZON #6045787810138129	96-6387-4300-860-6601	142.00	
			96-6387-4300-860-6602	142.00	
51037775	02/21/2018	PAUL CONWAY SHIELDS INC	96-6387-4300-860-6602	285.50	
51047406	02/23/2018	BURTON'S FIRE INC	96-6387-4300-860-6602	444.22	
51047420	02/23/2018	FIREHOSE DIRECT	96-6387-4300-860-6602	273.63	
51047471	02/23/2018	SCBA SAFETY CHECK INC.	96-6387-4300-860-6602	223.96	
51109327	02/14/2018	L N CURTIS & SONS	96-6387-4300-860-6602	328.61	
51047415	02/23/2018	E SAFETY SUPPLIES INC	96-6387-4300-860-6603	118.38	
51036021	02/07/2018	MVROP REVOLVING FUND	96-6387-4300-860-6606	102.90	
51035881	02/07/2018	SYNCB/AMAZON #6045787810138129	96-6387-4300-860-6613	645.12	
51037662	02/21/2018	AB SUPPLY	96-6387-4300-860-6701	214.17	
51109256	02/14/2018	AB SUPPLY	96-6387-4300-860-6701	91.16	
51035881	02/07/2018	SYNCB/AMAZON #6045787810138129	96-6387-4300-860-6703	254.43	
51035980	02/07/2018	HARBOR FREIGHT TOOLS	96-6387-4300-860-6703	258.18	
51037800	02/21/2018	SNAP ON INDUSTRIAL DIVISION OF IDSC HOLDINGS LLC	96-6387-4300-860-6703	6,762.44	
51047457	02/23/2018	NAPA AUTO PARTS	96-6387-4300-860-6703	362.03	
51047463	02/23/2018	OREILLY AUTO PARTS	96-6387-4300-860-6703	29.13	
51109263	02/14/2018	ALLIED AUTO STORES	96-6387-4300-860-6703	74.50	
51037728	02/21/2018	HULBERT LUMBER AND SUPPLY COMPANY	96-6387-4300-860-6706	465.13	
51109316	02/14/2018	HOME DEPOT CREDIT SERVICES DEPT 32-2500091081	96-6387-4300-860-6706	2,181.34	
51036021	02/07/2018	MVROP REVOLVING FUND	96-6387-4300-862-6507	191.62	
51047481	02/23/2018	SWEETWATER	96-6387-4300-864-6101	983.23	
51035881	02/07/2018	SYNCB/AMAZON #6045787810138129	96-6387-4300-864-6621	520.85	
51036021	02/07/2018	MVROP REVOLVING FUND	96-6387-4300-864-6621	244.58	
51037799	02/21/2018	SMART & FINAL	96-6387-4300-864-6621	399.73	
51047425	02/23/2018	SAVE MART SUPERMARKET FILE# 33486-01	96-6387-4300-864-6621	492.43	
51109369	02/14/2018	SMART & FINAL	96-6387-4300-864-6621	82.51	
51035881	02/07/2018	SYNCB/AMAZON #6045787810138129	96-6387-4300-865-6621	84.00-	
51036021	02/07/2018	MVROP REVOLVING FUND	96-6387-4300-865-6621	17.80	
51037799	02/21/2018	SMART & FINAL	96-6387-4300-865-6621	61.70	
51109369	02/14/2018	SMART & FINAL	96-6387-4300-865-6621	85.74	
51036021	02/07/2018	MVROP REVOLVING FUND	96-6387-4300-867-6507	83.19	
51047425	02/23/2018	SAVE MART SUPERMARKET FILE# 33486-01	96-6387-4300-867-6621	228.34	

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Checks Dated 02/03/2018 through 03/02/2018

Board Meeting Date March 15, 2018

Check Number	Check Date	Pay to the Order of	Fund-Resource-Object-Location-Cost Center	Expensed Amount	Check Amount
51047478	02/23/2018	SMART & FINAL	96-6387-4300-867-6621	419.01	
51109369	02/14/2018	SMART & FINAL	96-6387-4300-867-6621	676.05	
51035881	02/07/2018	SYNCB/AMAZON #6045787810138129	96-6387-4300-867-6703	71.00	
51047435	02/23/2018	HARBOR FREIGHT TOOLS	96-6387-4300-867-6703	153.78	
51047463	02/23/2018	OREILLY AUTO PARTS	96-6387-4300-867-6703	85.69	
51109311	02/14/2018	HARBOR FREIGHT TOOLS	96-6387-4300-867-6703	533.87	
51109316	02/14/2018	HOME DEPOT CREDIT SERVICES DEPT 32-2500091081	96-6387-4300-867-6703	86.71	
51036053	02/07/2018	SAFEWAY INC	96-6387-4300-868-6621	173.32	
51036064	02/07/2018	SMART & FINAL	96-6387-4300-868-6621	87.68	
51047468	02/23/2018	SAFEWAY INC	96-6387-4300-868-6621	299.95	
51047478	02/23/2018	SMART & FINAL	96-6387-4300-868-6621	192.14	
51109360	02/14/2018	SAFEWAY INC	96-6387-4300-868-6621	94.99	
51035881	02/07/2018	SYNCB/AMAZON #6045787810138129	96-6387-4310-860-6998	53.32	
51047480	02/23/2018	AMERICAN EXPRESS FOR V SUMMIT RACING	96-6387-4400-854-6703	5,218.56	
51047481	02/23/2018	SWEETWATER	96-6387-4400-860-6101	1,637.65	
51035942	02/07/2018	AMERICAN EXPRESS FOR V DELL ACCT# 3787 517063 11018	96-6387-4410-860-6005	994.12	
			96-6387-4410-860-6013	994.12	
			96-6387-4410-860-6101	33,795.10	
			96-6387-4410-860-6606	994.15	
			96-6387-4410-860-6609	994.12	
			96-6387-4410-860-6610	994.12	
			96-6387-4410-860-6701	1,988.26	
			96-6387-4410-860-6706	1,988.26	
			96-6387-4410-860-6998	4,970.62	
			96-6387-4410-862-6616	994.12	
51037643	02/21/2018	DOUGLAS C. NAHALE	96-6387-5210-854-6703	725.02	
51035897	02/07/2018	ASSOCIATION FOR CAREER TECHNICAL EDUCATION-ACTE	96-6387-5210-860-6001	385.00	
51037614	02/21/2018	MASIHA FAROOQ	96-6387-5210-860-6506	79.54	
51036021	02/07/2018	MVROP REVOLVING FUND	96-6387-5210-860-6623	30.00	
51035971	02/07/2018	UBM EVENTS REGISTRATION DEPT	96-6387-5210-862-6115	349.00	
51047390	02/23/2018	DHANA L. UPPULA	96-6387-5210-867-6608	130.33	
51109238	02/14/2018	JANAY SHEPHERD	96-6387-5220-865-6202	199.47	
51109340	02/14/2018	NILES ELECTRIC CO. INC.	96-6387-5640-854-6703	5,500.00	
51109300	02/14/2018	EDWARDS AND SONS AUTOMOTIVE EQUIPMENT SERVICE INC	96-6387-5640-867-6703	1,200.84	
51109278	02/14/2018	BURTON'S FIRE INC	96-6387-5660-860-6602	135.79	
51109296	02/14/2018	D AND D COMPRESSOR INC	96-6387-5670-860-6701	586.98	
51109268	02/14/2018	ARAMARK UNIFORM SERVICES	96-6387-5801-854-6703	39.54	
			96-6387-5801-860-6701	27.14	
51037673	02/21/2018	ARAMARK UNIFORM SERVICES	96-6387-5801-867-6703	60.10	
51109313	02/14/2018	HIPAA TRAINING	96-6387-5816-867-6608	255.00	

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Checks Dated 02/03/2018 through 03/02/2018				Board Meeting Date March 15, 2018	
Check Number	Check Date	Pay to the Order of	Fund-Resource-Object-Location-Cost Center	Expensed Amount	Check Amount
51037742	02/21/2018	LCA ARCHITECTS INC	96-6387-6220-860-6701	312.50	
51037806	02/21/2018	DIV OF THE STATE ARCHITECT DEPT. OF GENERAL SERVICES	96-6387-6222-860-6616	1,487.50	
51037742	02/21/2018	LCA ARCHITECTS INC	96-6387-6226-860-6701	32.44	
51109320	02/14/2018	INSPECTACON CORPORATION	96-6387-6244-860-6701	5,800.00	
51109300	02/14/2018	EDWARDS AND SONS AUTOMOTIVE EQUIPMENT SERVICE INC	96-6387-6400-867-6703	12,450.66	
			<b>Total Number of Checks</b>	<b>92</b>	<b>156,888.33</b>

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# **Curriculum & Instruction**

X Information  
X Action

## MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

### AGENDA ITEM

#### C&I#1

**Date of Board Meeting:**     **March 15, 2018**

**TITLE:**                             **Mission Valley ROP/ HOSA**  
   **Cal-HOSA 2018 SLC Conference, Anaheim, CA**  
   **April 4-8, 2018**

---

#### **Background:**

Students who have joined HOSA (Health Occupations Student Association) are invited to pursue the (employability skills) and compete at the 2018 HOSA State Leadership Conference (SLC). Students from other HOSA chapters throughout the state will be in attendance at this conference. While at the competition, students will be required to compete against other HOSA chapters. This year the HOSA SLC Conference will take place on April 5-8, 2018 at the Marriott Hotel located in Anaheim, CA.

#### **Current Status:**

Two (2) students total from Irvington High, one (1) student total from American High and three (3) students total from Kennedy High will attend this conference. Students will be chaperoned by one (1) certificated staff member and one (1) chaperone. Students will depart from Oakland Airport via Southwest Airlines Flight WN 1487 on Wednesday, April 4, 2018 at 1:40 p.m. to arrive at Orange County Airport. Students and chaperones will stay at the DoubleTree Suites by Hilton located in Anaheim, CA while participating in the conference. Students will depart Orange County Airport via Southwest Flight WN 2240 at 3:20 p.m. to return to Oakland on Sunday, April 8, 2018. Students will be transported by their parent to and from the airport for this trip. Students will not miss any instructional days for this trip. There will be no swimming during this trip.

#### **Recommendation:**

Approve overnight study trip to Cal-HOSA SLC Conference in Anaheim, CA.

Cliff Adams-Hart, 657-1865  
Name/Phone # of  
Staff Contact Person

MVROP  
Department

Instruction  
Division

Thomas Hanson  
Superintendent



## **Employment & Personnel**

**MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM  
GOVERNING COUNCIL**

**AGENDA ITEM**

\_\_\_\_\_ Information

**Date: March 15, 2018**

  X   Action

**Title: REPORT OF CLASSIFIED PERSONNEL ACTIONS**

---

**Background:**

The Governing Council has delegated authority to the ROP staff to take certain actions on its behalf related to Classified Personnel activities such as appointments, changes of status, resignations, requests for leaves, and retirements.

ROP staff are authorized to take personnel actions in the interest of operational necessity. Following those actions, staff reports to the Governing Council and recommends they approve prior actions.

**Current Status:**

A report of Classified Personnel actions is submitted, recommending approval of prior actions taken by ROP staff.

**Recommendation:**

Approve Classified Personnel recommendations for: *Employment.*

**Joyce Veasley  
Staff Contact**

**ROP Center  
Location**

**Administration  
Division**

**Thomas Hanson  
Superintendent**

CONSENT ITEMS  
MISSION VALLEY ROP

Classified Personnel

**New Hires**

NAME	POSITION	HOURS	SUPERVISOR	EFFECTIVE DATE	OTHER
Maria Romero-Williams	Accounting Technician	8 hrs/day	Joyce Veasley	4/3/18	

(con5Mar17.18)

**MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM  
GOVERNING COUNCIL**

**AGENDA ITEM**

           Information

Date: March 15, 2018

  X   Action

Title: REPORT OF CERTIFICATED PERSONNEL ACTIONS

---

**Background:**

The Governing Council has delegated authority to the ROP staff to take certain actions on its behalf related to Classified Personnel activities such as appointments, changes of status, resignations, requests for leaves, and retirements.

ROP staff are authorized to take personnel actions in the interest of operational necessity. Following those actions, staff reports to the Governing Council and recommends they approve prior actions.

**Current Status:**

A report of Certificated Personnel actions is submitted, recommending approval of prior actions taken by ROP staff.

**Recommendation:**

Approve Certificated Personnel recommendations for: *Employment.*

**Cliff Adams-Hart**  
Staff Contact

**ROP Center**  
Location

**Administration**  
Division

**Thomas Hanson**  
Superintendent

CONSENT ITEMS  
MISSION VALLEY ROP

Certificated Personnel

**New Hires**

**Hourly**

NAME	HOURS PER DAY	SUBJECT	EFFECTIVE DATE	OTHER
Demetrius Booker	Varies	Substitute	2/13/18	

(con4Mar17.18)



**End of Consent**





## **Business and Finance**



## **Business and Finance #1**

X   Information  
      Action  
      Presentation

**MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM  
BOARD OF EDUCATION**

**AGENDA ITEM  
Business & Finance #1**

**DATE OF BOARD MEETING:   March 15, 2018**

**TITLE:                               Review MVROP Fiscal Update**

---

**Background:**

The Governor's 2018-19 budget proposal was released in January and there are aspects that could impact both MVROP and JPA member districts. MVROP is continuing to work on program improvements and major projects as well as considering new projects made possible by CTEIG funding.

**Current Status:**

MVROP JPA member districts will continue to fund MVROP at the current level through June 30, 2019. Funding commitments have not been established for the 2019-20 school year. MVROP will initiate discussions next fall with JPA districts in order to address plans for 2019-20 funding.

MVROP has received installments of CTEIG funds for 2015-16, and 2016-17. Included in the installments was an increase to the award due to the reallocation of funds from California Department of Education (CDE) in the 2015-16 year. MVROP submitted both required reports this past fall for year 2 of the CTE Incentive Grant on financial activity and indicators of high quality CTE. Mission Valley is currently in the third year of funding.

**The following are the next steps in the Governor's 2018-19 Proposed Budget:**

- January through May:
  - Budget subcommittees review
  - LAO issues detailed review of Governor's plan – expect support for spending restraint and slightly higher revenue forecast
- May Revision
- On-time budget by June 15
- Budget Perspectives Workshops in May & July

**The following is the timeline for the MVROP 2018-19 Budget Development Process:**

Budget Request forms due to Cluster Leaders (Meet with IT Manager to discuss proposed Hardware/ Software purchases prior to submission)	March 29, 2018
Cluster Leaders meet with Director of Business Services	April 12-13, 2018
Cluster Leaders meet with Program Managers to review Budget Requests	April 16-17, 2018
Program Managers meet with Director of Educational Services	April 26-27, 2018
Director of Educational Services submits final recommendations to Director of Business Services	May 4, 2018
Preliminary Budget submitted to the Governing Council	May 17, 2018
Final Budget Submitted to the Governing Council	June 28, 2018

Upcoming major projects include the Culinary Classroom at Logan High School - NHUSD, a Culinary Arts Café at Newark Memorial - NUSD. Both projects require ongoing cooperation and communication between MVROP/District/Site Administration, instructors, architects and future contractors.

**Recommendation:**

None

Joyce Veasley  
**Staff Contact**

Business Services  
**Division**

Thomas Hanson  
**Superintendent**



## **Business and Finance #2**

**MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM  
BOARD OF EDUCATION**

**AGENDA ITEM  
Business & Finance #2**

**DATE OF BOARD MEETING:     March 15, 2018**

**TITLE:                             Review CTEIG Financial Update**

---

**Background:**

The California Career Technical Education Incentive Grant (CTEIG) program was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten through grade twelve, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school local control funding formula (LCFF) pursuant to California Education Code (EC) Section 42238.02. As the fiscal agent of the JPA representing the Fremont, New Haven, and Newark, Unified School Districts, MVROP received an initial grant award of \$7,312,595 Million to be expended over a three-year period, ending in 2017-18 with the opportunity to fully expend funds by the end of 2018-19. Matching funds required by the grant will be provided by JPA pass through funds, currently at maintenance of effort levels through 2017-18.

**Current status:**

In addition to the original CTEIG allocation, MVROP in 2016-17 received an additional \$851,630 due to the reallocation of total grant funds that were not disbursed. The deadline for spending all CTEIG was extended through a fourth year. The total amount of the grant for MVROP has increased to \$4,248,866. The CTEIG award for 2017-18 is \$3,063,729. The following is a summary of revenue and expenditures through 02/28/2018:

2015-16 Expenditures	\$ 856,000
2016-17 Expenditures	1,878,644
2017-18 Expenditures to date (02/28/2018)	<u>2,660,436</u>
<b>Total Expenditures:</b>	<b>\$ 5,395,080</b>
Revenue from CTEIG	\$ 4,248,866
2017-18 Projected	<u>3,063,729</u>
<b>Total Revenue</b>	<b>\$ 7,312,595</b>
Revenue from CTEIG	\$ 7,312,595
less 2015-16, 2016-17, and 2017-18 expenditures	<u>5,395,080</u>
<b>Balance:</b>	<b>\$ 1,917,515</b>

**Recommendation:**

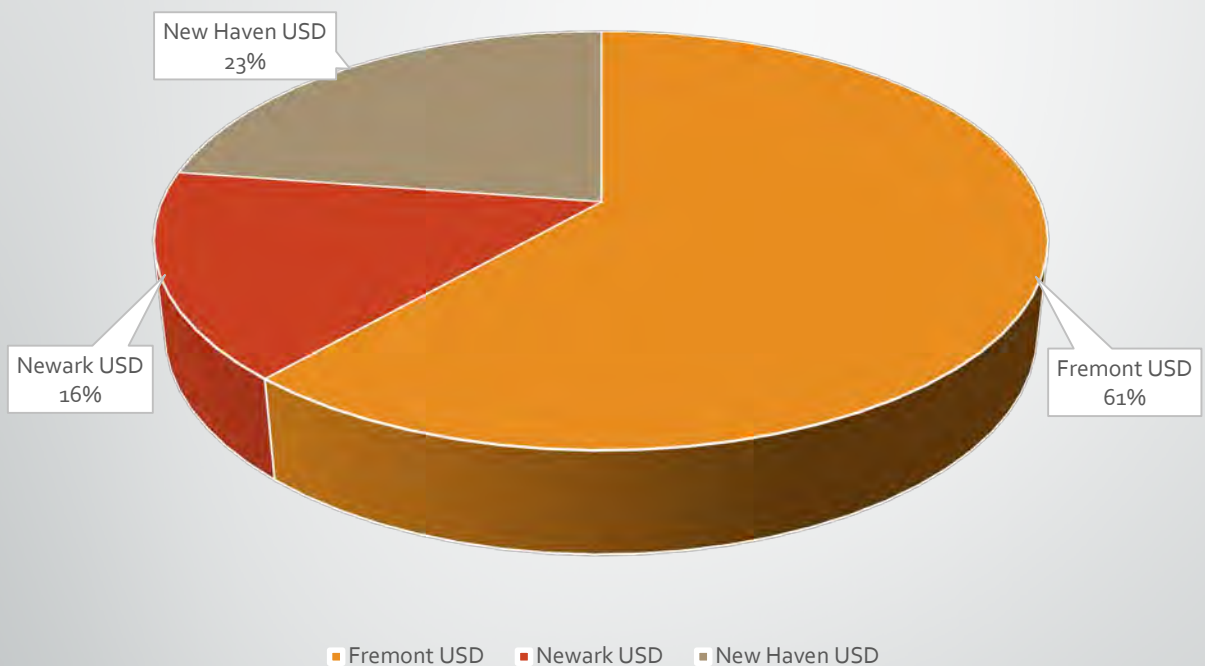
None

Joyce Veasley	Business Services	Thomas Hanson
<b>Staff Contact</b>	<b>Division</b>	<b>Superintendent</b>

# CTEIG Target Expenditures by District (includes allocated costs)

<b>Total Grant</b>	\$7,312,595	
	<b>Targets (Includes Center Allocations)</b>	
	%	Amount
Fremont	65%	\$4,753,187
Newark	15%	\$1,096,889
New Haven	20%	\$1,462,519

# CTEIG Actual Expenditures by District (includes allocated costs)



District	Percentage	\$
Fremont USD	61.4%	3,313,701
Newark USD	16.0%	860,818
New Haven USD	22.6%	1,220,561
Total as of (2/28/2018)		<b>5,395,080</b>



## February 2018

District	Location	Estimated Cost	Status/Description	Approved Date	Projected Completion
MVROP	ROP Center	\$ 16,000	Not Started - Backup Battery Replacements for switches and servers	17-18 Budget	2017-18
MVROP	ROP Center	1,500	Not Started - New switch for Backup services	17-18 Budget	2017-18
MVROP	ROP Center	13,000	Not Started - K1 Networking Equipment and Fiber Installation Project	17-18 Budget	2017-18
MVROP	ROP Center	3,000	Not Started - Secondary Firewall for redundancy, failover and emergency backup of main internet line	17-18 Budget	2017-18
MVROP	ROP Center	1,000	In Progress - Website training for newly designed website and continued learning	17-18 Budget	2017-18
MVROP	ROP Center/ Room 101	45,000	In Progress - Replace computers in Room 101	17-18 Budget	2017-18
NUSD	Newark Memorial - Jonathan Sabangan	50,000	In Progress - Replace computers in Room 301 with Dell All-in-One Desktops	17-18 Budget	2017-18
MVROP	ROP Center/ Room 401	45,000	Not Started - Replace computers in Room 401 with 30 new desktops.	17-18 Budget	2017-18
FUSD	Irvington High School - Hector Albizo	49,000	Completed - Replace computers in computer lab with 36 Dell All-in-One Desktops	17-18 Budget	2017-18
MVROP	ROP Center - Teacher/Admin Upgrade	15,000	In Progress - Replace 15 teacher and staff computers with Dell All-in One Desktops	17-18 Budget	2017-18
MVROP	ROP Center	24,000	In Progress - Wireless site survey and replacement of existing wireless access points in order to support more wireless devices in classrooms	17-18 Budget	2017-18
ROP Center	Student Services	5,000	In Progress - Replace 9-10 year old Student Services PCs with updated PCs	16-17 Budget Carryover	2016-17
ROP Center	MVROP Technology	75,000	Not Started - Telephone system upgrade	17-18 Budget	2017-18
FUSD	Irvington Internet Engineering	59,876	Not Started - Fiber optic cabling which is essential component of network infrastructure, intended to bolster the program network support, data management, and cyber security. CCNA router bundles are upgrades from the older models are more in line and support by Cisco Networking Academy program	17-18 Budget	2017-18
FUSD	ROP/Irvington Animation/Game Design	85,200	Not Started - Upgrade to Cintiq 22" HD monitors, GeForce 1080 graphics cards upgrade to industry standard	17-18 Budget	2017-18
NHUSD	James Logan Digital Photo/2D Animation	11,000	Completed - Upgrade old iMacs with 6 new iMacs	16-17 Budget Carryover	2017-18
FUSD	Mission Digital Imaging & Photography	19,171	Not Started - 5 - Dell OptiPlex 7040 mini tower desktop computer will improved processing capability, high-pixel images, and provide accurate color rendition. MacBook Pro Laptop for studio capture.	17-18 Budget	2017-18
	<b>Total</b>	<b>\$ 517,747</b>			



## **Business and Finance #3**

X   Information  
  X   Action  
      Presentation

**MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM  
BOARD OF EDUCATION**

**AGENDA ITEM  
Business & Finance #3**

**DATE OF BOARD MEETING: March 15, 2018**

**TITLE: Review and Approve Certification of Second Interim  
Financial Report**

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**Background:**

The District is required to certify to the State twice a year as to the fiscal stability of the District. These certifications are based upon financial data as of October 31 and January 31 and are termed, respectively, the First Interim and Second Interim Financial Report(s).

The Certification of Financial Condition may take one of three forms:

- A. Positive Certification-the District will be able to meet its financial obligations for the current fiscal year and subsequent two years.
- B. Qualified Certification-the District may not meet its financial obligations for the current fiscal year or subsequent years.
- C. Negative Certification-the District will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent fiscal year.

**Current Status:**

Based upon the Second Interim Report Standards and Criteria as set forth by the State, the District can make a **Positive Certification** as to its financial condition.

**Recommendation:**

Staff recommends accepting a Positive Certification that Mission Valley ROP will be able to meet its financial obligations for the current fiscal year and subsequent two years.

Joyce Veasley  
Staff Contact

Business Services  
Division

Thomas Hanson  
Superintendent

# Mission Valley Regional Occupational Program Second Interim Report for Fiscal Year 2017-18



## **Governing Council**

Nancy Thomas

Sharan Kaur

Larry Sweeney

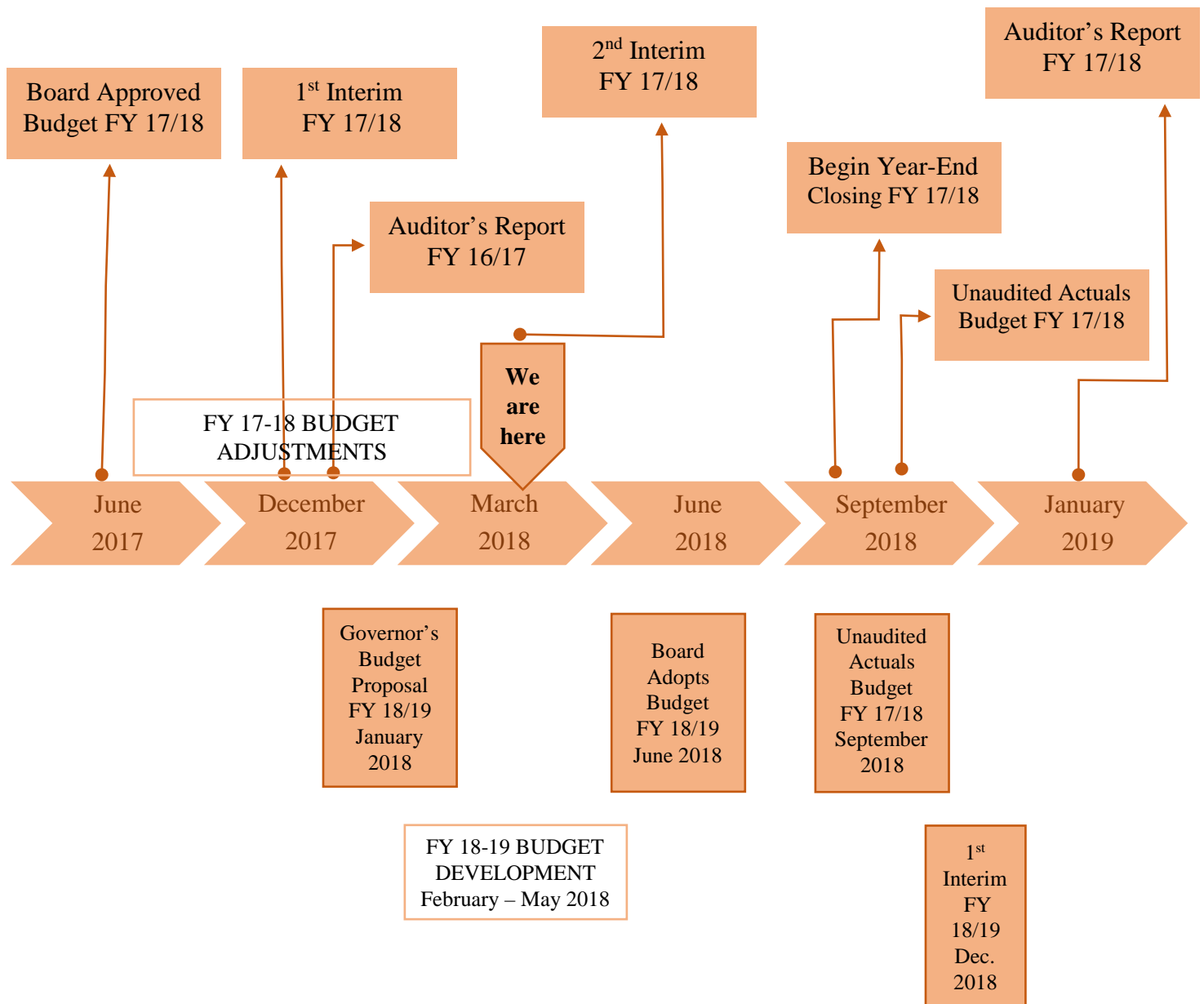
## **Administration**

Thomas Hanson, Superintendent

Joyce Veasley EdD., Director of Business Services

## 2017-18 The Budget/Financial Reporting Cycle

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## What is an “Interim Report”?????

To provide a review of the District’s financial condition at periodic intervals during the fiscal year

To determine necessary budget revision as a result of current or projected financial information

To provide a status report to the Board of Education and the public of the financial condition of the District

The SECOND INTERIM REPORT reflects financial and budgetary status as of January 31, 2018

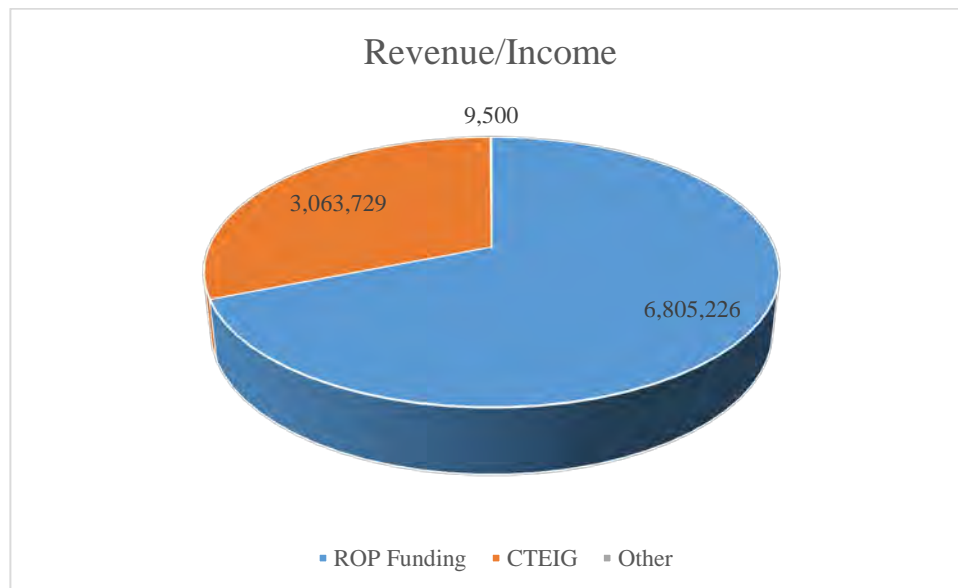
Must include a certification of whether or not the district is able to meet its financial obligations for the current year and two (2) years subsequent fiscal years

**MISSION VALLEY ROP  
SECOND INTERIM FINANCIAL REPORT 2017-18**

The 2017-18 Second Interim Financial Report is a review of the financial condition of Mission Valley ROP for the period of November 1, 2017 through January 31, 2018. The report includes an analysis of our current and adopted budget, and projections for the current year and two subsequent fiscal years. As part of the review, MVROP must also certify whether it will be able or unable to meet its financial obligations for the current year and subsequent two years.

**I. REVENUE/INCOME**

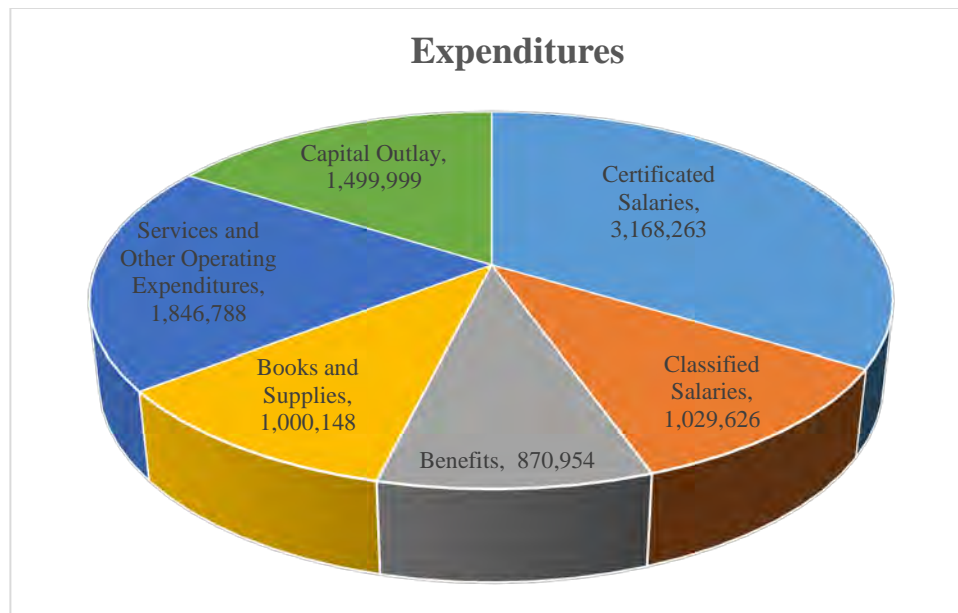
Revenue	Board Approved Operating Budget	2nd Interim	Change
ROP Funding	6,836,661	6,805,226	(31,435)
CTEIG	3,063,729	3,063,729	-
Other	9,500	9,500	-
<b>Total</b>	<b>9,909,890</b>	<b>9,878,455</b>	<b>(31,435)</b>



**\*Other income includes DSP and other grants**

## **II. EXPENDITURES**

<b>Expenditures</b>	<b>Board Approved Operating Budget</b>	<b>2nd Interim</b>	<b>Change</b>
Certificated Salaries	3,166,263	3,168,263	2,000
Classified Salaries	1,029,626	1,029,626	-
Benefits	870,582	870,954	372
Books and Supplies	1,332,132	1,000,148	(331,984)
Services and Other Operating Expenditures	2,233,266	1,846,788	(386,478)
Capital Outlay	822,848	1,499,999	677,151
<b>Total Expenditures</b>	<b>9,454,717</b>	<b>9,415,778</b>	<b>(38,939)</b>



## **III. SUMMARY – REVENUES LESS EXPENDITURES**

<b>Summary</b>	<b>Board Approved Operating Budget</b>	<b>2nd Interim</b>
Revenues	9,909,890	9,878,455
Expenditures	9,454,717	9,415,778
<b>Balance: Revenue less Expenditures</b>	<b>455,173</b>	<b>462,677</b>



#### **IV. CRITERIA AND STANDARDS**

The Criteria and Standards section reviews our financial data against State established standards in ten (10) different areas. Standards are either “met” or “not met”. MVROP’s Second Interim report indicates the following standards were “not met”: (1) Salaries and Benefits and (2) Other Expenditures.

#### **V. RESERVES/ FUND BALANCE**

<b>Fund Balance</b>	<b>Board Approved Operating Budget</b>	<b>2<sup>nd</sup> Interim</b>
Total Funds	10,057,568	10,065,072
Reserve for Economic Uncertainties	3,555,671	4,188,254
<b>Percentage of Expenditures</b>	<b>28%</b>	<b>26%</b>

#### **VI. MULTI-YEAR PROJECTION**

Projections for future years 2018-19 and 2019-20 are included in the Second Interim Report. The revenue projections are based on 0% COLA. Projected expenditures for salaries include a 3% increase for step and column adjustments, an additional 3% salary increase for all staff and benefits including increases in STRS and PERS rates and a contribution for medical insurance for staff enrolled in MVROP CalPers insurance (contribution is a flat rate based upon the FTE percentage up to 1.0 FTE).

<b>Multi-Year Projection</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Revenues	\$9,878,455	\$9,140,467	\$8,418,467
Expenditures	9,415,778	8,323,413	7,673,883
<b>Revenue less Expenditures</b>	<b>\$462,677</b>	<b>\$817,054</b>	<b>\$744,584</b>

Statutory Benefit Rates:

Factor	2017-18	2018-19	2019-20
Statutory COLA	1.56 %	2.15 %	2.35 %
Interest Rate for Ten-Year Treasuries	2.67 %	2.90 %	3.05 %
CalPERS Employer Rate (projected)	15.531 %	17.70 %	20.00 %
CalSTRS Employer Rate (statutory)	14.43 %	16.28 %	18.13 %
Medicare	1.45 %		
Social Security	6.20 %		
Unemployment	.05 %		
Worker's Comp	2.60 %		
Health and Welfare	5.00 %		

**VII. CERTIFICATION**

Based on our multi-year projection, the fund balance will be positive at the end of this fiscal year and subsequent two fiscal years. Mission Valley ROP is, therefore, able to make a **Positive Certification** in this Second Interim Financial Report.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,073,229.00	3,073,229.00	0.00	3,073,229.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,805,226.00	6,836,661.00	2,807,673.14	6,805,226.00	(31,435.00)	-0.5%
5) TOTAL, REVENUES			9,878,455.00	9,909,890.00	2,807,673.14	9,878,455.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,168,263.00	3,166,263.00	1,740,338.35	3,168,263.00	(2,000.00)	-0.1%
2) Classified Salaries		2000-2999	1,029,626.00	1,029,626.00	653,924.55	1,029,626.00	0.00	0.0%
3) Employee Benefits		3000-3999	870,954.00	870,582.00	527,471.09	870,954.00	(372.00)	0.0%
4) Books and Supplies		4000-4999	1,000,148.00	1,332,132.00	444,295.12	1,000,148.00	331,984.00	24.9%
5) Services and Other Operating Expenditures		5000-5999	1,846,788.00	2,233,266.00	1,096,098.51	1,846,788.00	386,478.00	17.3%
6) Capital Outlay		6000-6999	1,499,999.00	822,848.00	1,089,073.67	1,499,999.00	(677,151.00)	-82.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,415,778.00	9,454,717.00	5,551,201.29	9,415,778.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			462,677.00	455,173.00	(2,743,528.15)	462,677.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

01 40402 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			462,677.00	455,173.00	(2,743,528.15)	462,677.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,602,395.00	9,602,395.00		9,602,395.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,602,395.00	9,602,395.00		9,602,395.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,602,395.00	9,602,395.00		9,602,395.00		
2) Ending Balance, June 30 (E + F1e)			10,065,072.00	10,057,568.00		10,065,072.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,425,437.00	1,417,933.00		1,425,437.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,555,671.00	3,555,671.00		3,555,671.00		
Prop 1D Contingencies	0000	9780	200,000.00					
Equipment Reserves	0000	9780	703,000.00					
Building Repairs/Improvements	0000	9780	762,000.00					
Retiree Benefits	0000	9780	160,000.00					
Local Income Carryover	0000	9780	944,671.00					
General Reserves	0000	9780	786,000.00					
Prop 1D Contingencies	0000	9780		200,000.00				
Equipment Reserves	0000	9780		703,000.00				
Building Repairs/Improvement	0000	9780		762,000.00				
Retiree Benefits	0000	9780		160,000.00				
Local Income Carryover	0000	9780		944,671.00				
General Reserve	0000	9780		786,000.00				
Prop 1D Contingencies	0000	9780				200,000.00		
Equipment Reserves	0000	9780				703,000.00		
Building Repairs/Improvements	0000	9780				762,000.00		
Retiree Benefits	0000	9780				160,000.00		
Local Income Carryover	0000	9780				944,671.00		
General Reserve	0000	9780				786,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,083,964.00	5,083,964.00		5,083,964.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Administrator Training (NCLB)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	3,063,729.00	3,063,729.00	0.00	3,063,729.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,500.00	9,500.00	0.00	9,500.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,073,229.00</b>	<b>3,073,229.00</b>	<b>0.00</b>	<b>3,073,229.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	39,382.00	39,382.00	32,763.80	39,382.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	38,820.00	38,820.00	70,260.00	38,820.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	51,557.00	82,992.00	45,685.34	51,557.00	(31,435.00)	-37.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	6,675,467.00	6,675,467.00	2,658,964.00	6,675,467.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,805,226.00	6,836,661.00	2,807,673.14	6,805,226.00	(31,435.00)	-0.5%
TOTAL, REVENUES			9,878,455.00	9,909,890.00	2,807,673.14	9,879,455.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,655,927.00	2,653,927.00	1,412,580.57	2,655,927.00	(2,000.00)	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	512,336.00	512,336.00	327,757.78	512,336.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,168,263.00	3,166,263.00	1,740,338.35	3,168,263.00	(2,000.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	47,497.00	47,497.00	26,351.46	47,497.00	0.00	0.0%
Classified Support Salaries		2200	169,447.00	169,447.00	113,827.07	169,447.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	294,579.00	294,579.00	184,154.46	294,579.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	489,542.00	489,542.00	322,790.76	489,542.00	0.00	0.0%
Other Classified Salaries		2900	28,561.00	28,561.00	6,800.80	28,561.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,029,626.00	1,029,626.00	653,924.55	1,029,626.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	403,425.00	403,173.00	257,368.47	403,425.00	(252.00)	-0.1%
PERS		3201-3202	136,082.00	136,082.00	85,868.93	136,082.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	122,190.00	122,161.00	68,621.67	122,190.00	(29.00)	0.0%
Health and Welfare Benefits		3401-3402	65,269.00	65,269.00	45,568.81	65,269.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,658.00	1,657.00	1,195.83	1,658.00	(1.00)	-0.1%
Workers' Compensation		3601-3602	111,809.00	111,752.00	56,743.88	111,809.00	(57.00)	-0.1%
OPEB, Allocated		3701-3702	30,521.00	30,488.00	12,103.50	30,521.00	(33.00)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			870,954.00	870,582.00	527,471.09	870,954.00	(372.00)	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	68,890.00	30,355.14	0.00	68,890.00	100.0%
Books and Other Reference Materials		4200	0.00	3,572.00	1,639.58	0.00	3,572.00	100.0%
Materials and Supplies		4300	963,126.00	824,339.00	244,107.12	963,126.00	(138,787.00)	-16.8%
Noncapitalized Equipment		4400	37,022.00	435,331.00	168,193.28	37,022.00	398,309.00	91.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000,148.00	1,332,132.00	444,295.12	1,000,148.00	331,984.00	24.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	314,531.00	178,143.00	30,351.50	314,531.00	(136,388.00)	-76.6%
Dues and Memberships		5300	15,926.00	16,106.00	6,651.93	15,926.00	180.00	1.1%
Insurance		5400-5450	75,000.00	53,015.00	53,015.00	75,000.00	(21,985.00)	-41.5%
Operations and Housekeeping Services		5500	208,779.00	189,976.00	107,634.48	208,779.00	(18,801.00)	-9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	466,735.00	820,118.00	512,301.17	466,735.00	353,383.00	43.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	737,914.00	947,987.00	376,173.12	737,914.00	210,073.00	22.2%
Communications		5900	27,903.00	27,919.00	9,971.31	27,903.00	16.00	0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,846,788.00</b>	<b>2,233,266.00</b>	<b>1,096,098.51</b>	<b>1,846,788.00</b>	<b>386,478.00</b>	<b>17.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	119,714.00	42,913.00	146,933.55	119,714.00	(76,801.00)	-179.0%
Equipment		6400	1,380,285.00	779,935.00	942,140.12	1,380,285.00	(600,350.00)	-77.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,499,999.00</b>	<b>822,848.00</b>	<b>1,089,073.67</b>	<b>1,499,999.00</b>	<b>(677,151.00)</b>	<b>-82.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,415,778.00	9,454,717.00	5,551,201.29	9,415,778.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2017/18 Projected Year Totals</b>
6300	Lottery: Instructional Materials	234,891.00
6355	ROCP: Direct Support Professional Training Program	72,410.00
6387	Career Technical Education Incentive Grant Program	1,061,825.00
9010	Other Restricted Local	56,311.00
Total, Restricted Balance		<u>1,425,437.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3.82	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	3.82	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	3.82	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	3.82	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3.82	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3.82	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3.82	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
Total, Restricted Balance		0.00

[illegible]

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		11,237,629.00	10,957,966.00	10,782,725.00	10,656,901.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								0.00
Property Taxes	8020-8079								0.00
Miscellaneous Funds	8080-8099								0.00
Federal Revenue	8100-8299								0.00
Other State Revenue	8300-8599								3,073,229.00
Other Local Revenue	8600-8799	580,617.00	580,617.00	580,617.00	579,673.00			6,805,226.00	6,805,226.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
TOTAL RECEIPTS		580,617.00	580,617.00	580,617.00	579,673.00	0.00	0.00	9,878,455.00	9,878,455.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	301,739.00	301,739.00	301,739.00	303,740.00			3,168,263.00	3,168,263.00
Classified Salaries	2000-2999	89,713.00	89,713.00	89,713.00	89,713.00			1,029,626.00	1,029,626.00
Employee Benefits	3000-3999	77,624.00	77,624.00	77,624.00	77,996.00			870,954.00	870,954.00
Books and Supplies	4000-4999	49,415.00	49,417.00	0.00	0.00			1,000,148.00	1,000,148.00
Services	5000-5999	216,790.00	112,366.00	112,366.00	112,366.00			1,846,788.00	1,846,788.00
Capital Outlay	6000-6599	124,999.00	124,999.00	124,999.00	125,010.00			1,499,999.00	1,499,999.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
TOTAL DISBURSEMENTS		860,280.00	755,858.00	706,441.00	708,825.00	0.00	0.00	9,415,778.00	9,415,778.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(279,663.00)	(175,241.00)	(125,824.00)	(129,152.00)	0.00	0.00	462,677.00	462,677.00
F. ENDING CASH (A + E)		10,957,966.00	10,782,725.00	10,656,901.00	10,527,749.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,527,749.00	



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH			10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue	8010-8019									
Other State Revenue	8020-8079									
Other Local Revenue	8080-8099									
Interfund Transfers In	8100-8299									
All Other Financing Sources	8300-8599									
TOTAL RECEIPTS	8600-8799									
C. DISBURSEMENTS	8810-8929									
Certificated Salaries	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries	1000-1999									
Employee Benefits	2000-2999									
Books and Supplies	3000-3999									
Services	4000-4999									
Capital Outlay	5000-5999									
Other Outgo	6000-6599									
Interfund Transfers Out	7000-7499									
All Other Financing Uses	7600-7629									
TOTAL DISBURSEMENTS	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8810-8929							0.00	
All Other Financing Sources	8830-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		10,527,749.00	10,527,749.00	10,527,749.00	10,527,749.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,527,749.00	

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2018 Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Joyce Veasley Telephone: 510-657-1865  
Title: Director of Business Services E-mail: jveasley@mvrop.org

### Criteria and Standards Review Summary

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

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



CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	n/a	X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

**Part I - General Administrative Share of Plant Services Costs**

California'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**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 386,288.00
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.

--

**B. Salaries and Benefits - All Other Activities**

1. 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) 4,652,034.00

**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) 8.30%

**Part 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. \_\_\_\_\_

**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

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	549,355.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	176,141.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, 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) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	43,440.87
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	25,757.56
7. Adjustment for Employment Separation Costs	
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)	794,694.43
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	794,694.43

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,929,327.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	874,235.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	184,384.00
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
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	347,247.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	15,212.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,162.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	479,943.13
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	284,574.44
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	7,121,084.57

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 11.16%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18) 11.16%

**Part IV - Carry-forward Adjustment**

The 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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	794,694.43
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
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 request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	0.00



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

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,073,229.00	-19.79%	2,465,000.00	-29.29%	1,743,000.00
4. Other Local Revenues	8600-8799	6,805,226.00	-1.91%	6,675,467.00	0.00%	6,675,467.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		9,878,455.00	-7.47%	9,140,467.00	-7.90%	8,418,467.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,168,263.00		3,379,963.00
b. Step & Column Adjustment				107,000.00		108,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				104,700.00		114,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,168,263.00	6.68%	3,379,963.00	6.58%	3,602,463.00
2. Classified Salaries						
a. Base Salaries				1,029,626.00		1,029,626.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,029,626.00	0.00%	1,029,626.00	0.00%	1,029,626.00
3. Employee Benefits	3000-3999	870,954.00	-12.32%	763,676.00	3.67%	791,683.00
4. Books and Supplies	4000-4999	1,000,148.00	0.00%	1,000,148.00	-25.00%	750,111.00
5. Services and Other Operating Expenditures	5000-5999	1,846,788.00	-10.66%	1,650,000.00	-15.15%	1,400,000.00
6. Capital Outlay	6000-6999	1,499,999.00	-66.67%	500,000.00	-80.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		9,415,778.00	-11.60%	8,323,413.00	-7.80%	7,673,883.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		462,677.00		817,054.00		744,584.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,602,395.00		10,065,072.00		10,882,126.00
2. Ending Fund Balance (Sum lines C and D1)		10,065,072.00		10,882,126.00		11,626,710.00
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,425,437.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,555,671.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,083,964.00				
2. Unassigned/Unappropriated	9790	0.00		10,882,126.00		11,626,710.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,065,072.00		10,882,126.00		11,626,710.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,083,964.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		10,882,126.00		11,626,710.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)</b>		5,083,964.00		10,882,126.00		11,626,710.00
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F2)</b>		53.99%		130.74%		151.51%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. JPA ADA</b>						
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
<b>2. Total Expenditures and Other Financing Uses (Line B11)</b>		9,415,778.00		8,323,413.00		7,673,883.00
<b>3. Less: Special Education Pass-through</b>						
(Not applicable for JPAs)		N/A		N/A		N/A
<b>4. Sub-Total (Line F2 minus F3)</b>		9,415,778.00		8,323,413.00		7,673,883.00
<b>5. Reserve Standard Percentage Level</b>						
(Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
<b>6. Reserve Standard - By Percent (Line F4 times F5)</b>		470,788.90		416,170.65		383,694.15
<b>7. Reserve Standard - By Amount</b>						
(Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
<b>8. Reserve Standard (Greater of Line F6 or F7)</b>		470,788.90		416,170.65		383,694.15
<b>9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)</b>		YES		YES		YES
<b>G. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reserves from prior years and funds from CTEIG attributed to higher current reserves						

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

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

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## CRITERIA AND STANDARDS

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



## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	4,470,607.09	7,062,789.94	63.3%
Second Prior Year (2015-16)	4,567,396.85	7,010,046.60	65.2%
First Prior Year (2016-17)	5,207,591.18	8,854,023.22	58.8%
Historical Average Ratio:			62.4%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	57.4% to 67.4%	57.4% to 67.4%	57.4% to 67.4%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	5,068,843.00	9,415,778.00	53.8%	Not Met
1st Subsequent Year (2018-19)	5,173,265.00	8,323,413.00	62.2%	Met
2nd Subsequent Year (2019-20)	5,423,772.00	7,673,883.00	70.7%	Not Met

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

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

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

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

Total Expenditures in the current year and 2nd subsequent year are higher due to the receipt of CTEIG funds. As a result salaries and benefits percentage is lower than standard.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	0.00	0.00	0.0%	No
1st Subsequent Year (2018-19)			0.0%	Yes
2nd Subsequent Year (2019-20)			0.0%	Yes

**Explanation**  
(required if Yes)

MVROP does not receive Federal Revenue.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	3,073,229.00	3,073,229.00	0.0%	No
1st Subsequent Year (2018-19)	2,465,000.00	2,465,000.00	0.0%	No
2nd Subsequent Year (2019-20)	1,743,000.00	1,743,000.00	0.0%	No

**Explanation**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	6,806,173.00	6,805,226.00	0.0%	No
1st Subsequent Year (2018-19)	6,675,467.00	6,675,467.00	0.0%	No
2nd Subsequent Year (2019-20)	6,675,467.00	6,675,467.00	0.0%	No

**Explanation**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	1,312,036.00	1,000,148.00	-23.8%	Yes
1st Subsequent Year (2018-19)	1,000,148.00	1,000,148.00	0.0%	No
2nd Subsequent Year (2019-20)	750,111.00	750,111.00	0.0%	No

**Explanation**  
(required if Yes)

Total Expenditures increased due to increased CTEIG one time spending.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	2,160,060.00	1,846,788.00	-14.5%	Yes
1st Subsequent Year (2018-19)	1,650,000.00	1,650,000.00	0.0%	No
2nd Subsequent Year (2019-20)	1,400,000.00	1,400,000.00	0.0%	No

**Explanation**  
(required if Yes)

Total Expenditures increased due to increased CTEIG one time spending.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
<b>Total Federal, Other State, and Other Local Revenues (Section 6A)</b>				
Current Year (2017-18)	9,879,402.00	9,878,455.00	0.0%	Met
1st Subsequent Year (2018-19)	9,140,467.00	9,140,467.00	0.0%	Met
2nd Subsequent Year (2019-20)	8,418,467.00	8,418,467.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	3,472,096.00	2,846,936.00	-18.0%	Not Met
1st Subsequent Year (2018-19)	2,650,148.00	2,650,148.00	0.0%	Met
2nd Subsequent Year (2019-20)	2,150,111.00	2,150,111.00	0.0%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

**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)

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

**Explanation:**

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

Total Expenditures increased due to increased CTEIG one time spending.

**Explanation:**

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

Total Expenditures increased due to increased CTEIG one time spending.

**7. CRITERION: Facilities Maintenance**

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

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

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This criterion is not checked for JPAs.

## 8. CRITERION: Deficit Spending

**STANDARD:** Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	54.0%	130.7%	151.5%
<b>JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>18.0%</b>	<b>43.6%</b>	<b>50.5%</b>

### 8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	462,677.00	9,415,778.00	N/A	Met
1st Subsequent Year (2018-19)	817,054.00	8,323,413.00	N/A	Met
2nd Subsequent Year (2019-20)	744,584.00	7,673,883.00	N/A	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)

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2017-18)	10,065,072.00		Met
1st Subsequent Year (2018-19)	10,882,126.00		Met
2nd Subsequent Year (2019-20)	11,626,710.00		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2017-18)	10,527,749.00		Met

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	JPA ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

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

### 10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	9,415,778.00	8,323,413.00	7,673,883.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,415,778.00	8,323,413.00	7,673,883.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	470,788.90	416,170.65	383,694.15
6. Reserve Standard - by Amount (\$66,000 for JPAs with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	470,788.90	416,170.65	383,694.15



### 10C. Calculating the JPA's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,083,964.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	10,882,126.00	11,626,710.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. JPA's Available Reserve Amount (Lines C1 thru C7)	5,083,964.00	10,882,126.00	11,626,710.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	53.99%	130.74%	151.51%
<b>JPA's Reserve Standard (Section 10B, Line 7):</b>	<b>470,788.90</b>	<b>416,170.65</b>	<b>383,694.15</b>
Status:	Met	Met	Met

### 10D. Comparison of JPA Reserve Amount to the Standard

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

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

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



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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

JPA's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the JPA's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> This item is not applicable for JPAs.					
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)			0.0%	0.00	Not Met
2nd Subsequent Year (2019-20)			0.0%	0.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)			0.0%	0.00	Not Met
2nd Subsequent Year (2019-20)			0.0%	0.00	Not Met
<b>1d. Capital Project Cost Overruns</b> Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?					
<div>No</div>					

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

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

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

- 1a. This item is not applicable for JPAs.
- 1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the transfers.

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

MVROP did not have transfers in/out

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the transfers.

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

MVROP did not have transfers in/out

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

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


## S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	01-8781			109,427

Other Long-term Commitments (do not include OPEB)

Building lease	12	01-5624		
TOTAL:				109,427

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	128,571	117,160	117,160	117,160

Other Long-term Commitments (continued):

Building lease	270,436	279,901	289,698	299,837
Total Annual Payments:	399,007	397,061	406,858	416,997
Has total annual payment increased over prior year (2016-17)?	No	Yes	Yes	

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

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DATA ENTRY: Enter an explanation if Yes.

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

Funded by Reserves

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

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

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

n/a

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

## S7. Unfunded Liabilities

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

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

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

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

No

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

#### 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
554,593.00	554,593.00
474,514.00	474,514.00

- c. Are AAL and UAAL based on the JPA's estimate or an actuarial valuation?

Actuarial	Actuarial
Oct 31, 2016	Oct 31, 2016

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

#### 3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

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

First Interim (Form 01CSI, Item S7A)	Second Interim
70,355.00	70,355.00
70,355.00	70,355.00
70,355.00	70,355.00

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

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

30,488.00	30,521.00
12,791.00	12,791.00
12,791.00	12,791.00

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

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

12,791.00	12,791.00
12,791.00	12,791.00
12,791.00	12,791.00

- d. Number of retirees receiving OPEB benefits

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

11	11
12	12
12	12

#### 4. Comments:

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

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

1. a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim in self-insurance contributions?

n/a

### 2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim
0.00	0.00
0.00	0.00

### 3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

First Interim (Form 01CSI, Item S7B)	Second Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

0.00	0.00
0.00	0.00
0.00	0.00

### 4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	35.3	35.3	35.3	35.3

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

**Negotiations Settled Since First Interim Projections**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

28,271

6. Amount included for any tentative salary schedule increases

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

0

0

0



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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
24,878	25,624	26,393
1.0%	1.0%	1.0%
3.0%	3.0%	3.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

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

No		
----	--	--

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

--

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
72,459	74,633	76,872
3.0%	3.0%	3.0%

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

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

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

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

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


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

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

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

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

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	13.8	13.8	13.8	13.8

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

**Negotiations Settled Since First Interim Projections**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

0

6. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
5,891	3,068	6,250
3.0%	3.0%	3.0%
3.0%	3.0%	3.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

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

No		
----	--	--

--

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
No	No	No

**Classified (Non-management) - Other**

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


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

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

### Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	7.0	7.0	7.0	7.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

No

### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No

### Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No

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

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No

## S9. Status of Other Funds

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

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

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

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

No

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

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


## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

n/a

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

n/a

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

No

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

No

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

Yes

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

No

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

No

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

Comments:  
(optional)

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

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

Signed: \_\_\_\_\_

JPA Administrator or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2018

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Joyce Veasley

Telephone: 510-657-1865

Title: Director of Business Services

E-mail: jveasley@mvrop.org

### Criteria and Standards Review Summary

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

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



CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	n/a	X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

**Part I - General Administrative Share of Plant Services Costs**

California'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**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 386,288.00
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.

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**B. Salaries and Benefits - All Other Activities**

1. 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) 4,652,034.00

**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) 8.30%

**Part 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. \_\_\_\_\_

**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

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	549,355.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	176,141.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, 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) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	43,440.87
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	25,757.56
7. Adjustment for Employment Separation Costs	
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)	794,694.43
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	794,694.43

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,929,327.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	874,235.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	184,384.00
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
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	347,247.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	15,212.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,162.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	479,943.13
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	284,574.44
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	7,121,084.57

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	11.16%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	11.16%
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**Part IV - Carry-forward Adjustment**

The 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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	794,694.43
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
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 request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	0.00

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	8,414,485.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	8,414,485.00

<b>Fund: 01 General Fund</b>		
<b>Resource: 0000 Unrestricted</b>		
<b>Description</b>	<b>Object</b>	<b>Board Approved Operating Budget</b>
<b>Ending Fund Balance</b>	979Z	8,414,485.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	3,555,671.00
Prop 1D Contingencies	9780	200,000.00
Equipment Reserves	9780	703,000.00
Building Repairs/Improvement	9780	762,000.00
Retiree Benefits	9780	160,000.00
Local Income Carryover	9780	944,671.00
General Reserve	9780	786,000.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	4,858,814.00
Unassigned/Unappropriated	9790	0.00



Fund: 01 General Fund Resource: 1100 Lottery: Unrestricted		
Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	225,150.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	225,150.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 6300 Lottery: Instructional Materials		
Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	234,891.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	234,891.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 6355 ROCP: Direct Support Professional Training Program		
Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	71,403.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	71,403.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 6387 Career Technical Education Incentive Grant Program		
Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	1,061,825.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	1,061,825.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 9010 Other Restricted Local		
Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	49,814.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	49,814.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 0000 Unrestricted		
Description	Object	2017-18 Original Budget
Ending Fund Balance	979Z	8,414,485.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	3,555,671.00
Prop 1D Contingencies	9780	200,000.00
Equipment Reserves	9780	703,000.00
Building Repairs/Improvements	9780	762,000.00
Retiree Benefits	9780	160,000.00
Local Income Carryover	9780	944,671.00
General Reserves	9780	786,000.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	4,858,814.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 1100 Lottery: Unrestricted		
Description	Object	2017-18 Original Budget
Ending Fund Balance	979Z	225,150.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	225,150.00
Unassigned/Unappropriated	9790	0.00



Fund: 01 General Fund Resource: 6300 Lottery: Instructional Materials		
Description	Object	2017-18 Original Budget
Ending Fund Balance	979Z	234,891.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	234,891.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 6355 ROCP: Direct Support Professional Training Program		
Description	Object	2017-18 Original Budget
Ending Fund Balance	979Z	72,410.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	72,410.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 6387 Career Technical Education Incentive Grant Program		
Description	Object	2017-18 Original Budget
Ending Fund Balance	979Z	1,061,825.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	1,061,825.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 9010 Other Restricted Local		
Description	Object	2017-18 Original Budget
Ending Fund Balance	979Z	56,311.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	56,311.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	2017-18 Projected Totals
Ending Fund Balance	979Z	8,414,485.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	3,555,671.00
Prop 1D Contingencies	9780	200,000.00
Equipment Reserves	9780	703,000.00
Building Repairs/Improvements	9780	762,000.00
Retiree Benefits	9780	160,000.00
Local Income Carryover	9780	944,671.00
General Reserve	9780	786,000.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	4,858,814.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 1100 Lottery: Unrestricted		
Description	Object	2017-18 Projected Totals
Ending Fund Balance	979Z	225,150.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	225,150.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 6300 Lottery: Instructional Materials		
Description	Object	2017-18 Projected Totals
Ending Fund Balance	979Z	234,891.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	234,891.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



Fund: 01 General Fund		
Resource: 6355 ROCP: Direct Support Professional Training Program		
Description	Object	2017-18 Projected Totals
Ending Fund Balance	979Z	72,410.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	72,410.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 6387 Career Technical Education Incentive Grant Program		
Description	Object	2017-18 Projected Totals
Ending Fund Balance	979Z	1,061,825.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	1,061,825.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 9010 Other Restricted Local		
Description	Object	2017-18 Projected Totals
Ending Fund Balance	979Z	56,311.00
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	56,311.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

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Second Interim  
2017-18 Original Budget  
Technical Review Checks

Mission Valley ROC/P

Alameda County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

- 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-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

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. PASSED

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. PASSED

## 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

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

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

INTRAFFD-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**

### **EXPORT CHECKS**

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

Checks Completed.



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

Mission Valley ROC/P

Alameda County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

- 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-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations 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-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. PASSED

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. PASSED

## 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

INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

PASSED

Checks Completed.

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Second Interim  
2017-18 Projected Totals  
Technical Review Checks

Mission Valley ROC/P

Alameda County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- I - 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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).			<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.			<u>PASSED</u>
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.			<u>PASSED</u>
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).			<u>PASSED</u>
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.			<u>PASSED</u>

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>PASSED</u>
INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>PASSED</u>
INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>PASSED</u>
INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>PASSED</u>
INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>PASSED</u>
INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>PASSED</u>
INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>PASSED</u>
CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>PASSED</u>
CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>PASSED</u>
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).	<u>PASSED</u>
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.	<u>PASSED</u>
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.



Second Interim  
2017-18 Actuals to Date  
Technical Review Checks

Mission Valley ROC/P

Alameda County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
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).			<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.			<u>PASSED</u>
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.			<u>PASSED</u>
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).			<u>PASSED</u>
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.			<u>PASSED</u>

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>PASSED</u>
INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>PASSED</u>
INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>PASSED</u>
INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>PASSED</u>
INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>PASSED</u>
INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>PASSED</u>
INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>PASSED</u>
CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>PASSED</u>

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.



**End of Board Packet**