

**RESOLUTION #19-20-06 OF THE GOVERNING BOARD OF THE
SOUTHERN KERN UNIFIED SCHOOL DISTRICT REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR 2018-2019 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
FUND 25 Developer Fees (the "Fund")
(Government Code sections 66001(d) & 66006(b))**

1. Authority and Reasons for Adopting this Resolution.

A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated June 13, 2018, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

FUND 25 Developer Fees (the "Fund");

B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;

C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 28, 2019, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it;

D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on November 25, 2019. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it;

E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2018-2019 Fiscal Year:

A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;

B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);

C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2018-2019 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;

D. In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2018-2019 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged;

E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2018-2019 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put are identified in Exhibit B;

F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2018-2019 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and

G. In reference to the last sentence of Government Code section 66001(d), because all of the findings required by that subdivision have been made in connection with the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. **Superintendent Authorized to Take Necessary and Appropriate Action.**

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, Yolanda Sanchez, President of the Governing Board of the Southern Kern Unified School District of Kern County, State of California, certify that this Resolution proposed by Gutierrez, seconded by Tanksley, was duly passed and adopted by the Board, at an official and public meeting this 13th day of December, 2019, by the following vote:

Names of Board Member(s) Vote

AYES: Sanchez, Gutierrez, Tanksley, Robinson

NOES: 0

ABSENT: Bender


Barbara Gaines

Superintendent of the Board
of the Southern Kern Unified School District
of Kern County, California

**EXHIBIT A
TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2019
FOR THE FOLLOWING FUND OR ACCOUNT:
SOUTHERN KERN UNIFIED SCHOOL DISTRICT
FUND 25 Developer Fees (the "Fund")**

Pursuant to Government Code section 66006(b)(1)(A)-(H) as indicated:

- A. A brief description of the type of fee in the Fund:

Statutory school facilities fees

- B. The amount of the fee.

\$3.79 per square foot of assessable space of residential construction; and
\$0.61 per square foot of covered and enclosed space of commercial/industrial
construction; but subject to the district's determination that a particular project
is exempt from all or part of these fees.

- C. The beginning and ending balance of the Fund.

See Exhibit A-1.

- D. The amount of the fees collected and the interest earned.

See Exhibit B-1.

- E. An identification of each public improvement on which fees were expended
and the amount of the expenditures on each improvement, including the total
percentage of the cost of the public improvement that was funded with fees.

See Exhibit C-1.

- F. An identification of an approximate date by which the construction of the
public improvement will commence if the local agency determines that
sufficient funds have been collected to complete financing on an incomplete

public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

N/A. The District has not made this determination.

- G. A description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an inter-fund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:

N/A. The District has not made any such interfund transfers or loans.

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

See Exhibit D-1.

EXHIBIT B
TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2019
FOR THE FOLLOWING FUND OR ACCOUNT:
SOUTHERN KERN UNIFIED SCHOOL DISTRICT
FUND 25 Developer Fees (the "Fund")

Pursuant to Government Code section 66001(d)(1)-(4) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2018-2019 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:

See Exhibit 1

- B. See section 3.D of the Resolution.

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2018-2019 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

N/A. The District has not identified any such remaining projects or project expenses.

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2018-2019 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

N/A. As the District has identified no such projects, there are no such transfers to be made.

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	.00	744.83	744.83	1,450.29	705.46-	194.71
8681	MITIGATION/DEVELOPER FEES	.00	281,116.81	281,116.81	232,067.10	49,049.71	82.55
TOTAL OTHER LOCAL REVENUES :		.00	281,861.64	281,861.64	233,517.39	48,344.25	82.84
* TOTAL YEAR TO DATE REVENUES		.00 *	281,861.64 *	281,861.64 *	233,517.39 *	48,344.25 *	82.84
EXPENDITURE DETAIL							
BOOKS AND SUPPLIES :							
4300	SUPPLIES	.00	1,000.00	1,000.00	1,000.00	.00	100.00
4400	NON-CAPITALIZED EQUIPMENT	.00	1,807.58	1,807.58	1,807.58	.00	100.00
TOTAL BOOKS AND SUPPLIES :		.00	2,807.58	2,807.58	2,807.58	.00	100.00
SERVICES, OTHER OPER. EXPENSE:							
5600	RENTALS, LEASES & REPAIRS	.00	243,700.00	243,700.00	243,908.00	208.00-	100.08
5800	PROFES'L/CONSULTG SVCS/OP EXP	.00	51,971.44	51,971.44	49,588.20	2,383.24	95.41
TOTAL SERVICES, OTHER OPER. EXPENSE:		.00	295,671.44	295,671.44	293,496.20	2,175.24	99.26
TRANSFERS OF INDIRECT COSTS :							
TOTAL TRANSFERS OF INDIRECT COSTS :		.00	.00	.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE EXPENDITURES		.00 *	298,479.02 *	298,479.02 *	296,303.78 *	2,175.24 *	99.27

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	20,609.55	82,110.45	102,720.00
9200	ACCOUNTS RECEIVABLE	900.29	900.29-	.00
9209	ACCOUNTS RECEIVABLE SET UP		598.19	598.19
9310	DUE FROM OTHER FUNDS		10,728.00	10,728.00
9500	ACCOUNTS PAYABLE	4,747.55-	4,315.55	432.00-
9509	ACCOUNTS PAYABLE SET UP		13,327.09-	13,327.09-
9526	CURRENT LIABILITIES USE TAX	144.91-	.00	144.91-
* NET YEAR TO DATE FUND BALANCE * *		16,617.38 *	83,524.81 *	100,142.19 *
9791	FUND BAL-BEGINNING BALANCE	16,617.38-	.00	16,617.38-
9793	FUND BAL-AUDIT ADJUSTMENTS		146,311.20-	146,311.20-
* EXCESS REVENUES (EXPENDITURES) * *		.00 *	62,786.39-*	62,786.39-*

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	.00	281,861.64	281,861.64	233,517.39	48,344.25	82.84
B.	EXPENDITURES	.00	298,479.02	298,479.02	296,303.78	2,175.24	99.27
C.	EXCESS REVENUES (EXPENDITURES)	.00	16,617.38-	16,617.38-	62,786.39-	46,169.01	377.83
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	16,617.38-	16,617.38-	62,786.39-	46,169.01	377.83
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	16,617.38	.00	16,617.38	16,617.38	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	146,311.20	146,311.20-	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	16,617.38	.00	16,617.38	162,928.58	146,311.20-	980.47
G.	ENDING BALANCE	16,617.38	16,617.38-	.00	100,142.19	100,142.19-	NO BDGT

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	1,000.00		1,000.00	3,331.94	2,331.94-	333.19
9691	MITIGATION/DEVELOPER FEES	300,000.00		300,000.00	404,249.34	104,249.34-	134.74
TOTAL OTHER LOCAL REVENUES :		301,000.00	.00	301,000.00	407,581.28	106,581.28-	135.40
* TOTAL YEAR TO DATE REVENUES		301,000.00 *	.00 *	301,000.00 *	407,581.28 *	106,581.28-*	135.40
EXPENDITURE DETAIL							
BOOKS AND SUPPLIES :							
4300	SUPPLIES	20,000.00		20,000.00	38,484.76	18,484.76-	192.42
4400	NON-CAPITALIZED EQUIPMENT	60,000.00		60,000.00	.00	60,000.00	0.00
TOTAL BOOKS AND SUPPLIES :		80,000.00	.00	80,000.00	38,484.76	41,515.24	48.10
SERVICES, OTHER OPER. EXPENSE:							
5600	RENTALS, LEASES & REPAIRS	221,000.00	61,546.00	282,546.00	154,175.00	128,371.00	54.56
5800	PROFES'L/CONSULTG SVCS/OP EXP	.00	311,965.48	311,965.48	300,894.48	11,071.00	96.45
TOTAL SERVICES, OTHER OPER. EXPENSE:		221,000.00	373,511.48	594,511.48	455,069.48	139,442.00	76.54
* TOTAL YEAR TO DATE EXPENDITURES		301,000.00 *	373,511.48 *	674,511.48 *	493,554.24 *	180,957.24 *	73.17
OTHER FINANCING SOURCES (USES)							
INTERFUND TRANSFERS OUT :							
7619	OTHER AUTH INTERFUND TF OUT	.00	.	.00	159,671.95-	159,671.95	NO BDGT
TOTAL INTERFUND TRANSFERS OUT :		.00	.00	.00	159,671.95-	159,671.95	NO BDGT
* TOTAL YEAR TO DATE OTHER FINANCING		.00 *	.00 *	.00 *	159,671.95-*	159,671.95 *	NO BDGT

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	266,329.98	245,720.43-	20,609.55
9200	ACCOUNTS RECEIVABLE	610.35	610.35-	.00
9209	ACCOUNTS RECEIVABLE SET UP		900.29	900.29
9500	ACCOUNTS PAYABLE	4,533.13-	4,533.13	.00
9509	ACCOUNTS PAYABLE SET UP		4,747.55-	4,747.55-
9526	CURRENT LIABILITIES USE TAX	144.91-	.00	144.91-
* NET YEAR TO DATE FUND BALANCE	* *	262,262.29 *	245,644.91-*	16,617.38 *
9791	FUND BAL-BEGINNING BALANCE	262,262.29-	.00	262,262.29-
* EXCESS REVENUES (EXPENDITURES)	* *	.00 *	245,644.91-*	245,644.91-*

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	301,000.00	.00	301,000.00	407,581.28	106,581.28-	135.40
B.	EXPENDITURES	301,000.00	373,511.48	674,511.48	493,554.24	180,957.24	73.17
C.	EXCESS REVENUES (EXPENDITURES)	.00	373,511.48-	373,511.48-	85,972.96-	287,538.52-	23.01
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	159,671.95-	159,671.95	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	373,511.48-	373,511.48-	245,644.91-	127,866.57-	65.76
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	262,262.29	.00	262,262.29	262,262.29	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	262,262.29	.00	262,262.29	262,262.29	.00	100.00
G.	ENDING BALANCE	262,262.29	373,511.48-	111,249.19-	16,617.38	127,866.57-	0.00

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	1,000.00		1,000.00	2,896.09	1,896.09-	289.60
8681	MITIGATION/DEVELOPER FEES	300,000.00		300,000.00	409,335.60	109,335.60-	136.44
TOTAL OTHER LOCAL REVENUES :		301,000.00	.00	301,000.00	412,231.69	111,231.69-	136.95
* TOTAL YEAR TO DATE REVENUES		301,000.00 *	.00 *	301,000.00 *	412,231.69 *	111,231.69-*	136.95
EXPENDITURE DETAIL							
BOOKS AND SUPPLIES :							
4300	SUPPLIES	20,000.00		20,000.00	17,599.79	2,400.21	87.99
4400	NON-CAPITALIZED EQUIPMENT	60,000.00		60,000.00	10,426.70	49,573.30	17.37
TOTAL BOOKS AND SUPPLIES :		80,000.00	.00	80,000.00	28,026.49	51,973.51	35.03
SERVICES, OTHER OPER. EXPENSE:							
5600	RENTALS, LEASES & REPAIRS	221,000.00		221,000.00	206,745.10	14,254.90	93.54
5800	PROFES'L/CONSULTG SVCS/OP EXP	.00		.00	441,541.05	441,541.05-	NO BDGT
TOTAL SERVICES, OTHER OPER. EXPENSE:		221,000.00	.00	221,000.00	648,286.15	427,286.15-	293.34
* TOTAL YEAR TO DATE EXPENDITURES		301,000.00 *	.00 *	301,000.00 *	676,312.64 *	375,312.64-*	224.68

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE			
FUND RECONCILIATION							
ASSETS AND LIABILITIES :							
9110	CASH IN COUNTY TREASURY	531,694.88	265,364.90-	266,329.98			
9200	ACCOUNTS RECEIVABLE	663.65	663.65-	.00			
9209	ACCOUNTS RECEIVABLE SET UP		610.35	610.35			
9500	ACCOUNTS PAYABLE	6,015.29-	6,015.29	.00			
9509	ACCOUNTS PAYABLE SET UP		4,533.13-	4,533.13-			
9526	CURRENT LIABILITIES USE TAX		144.91-	144.91-			
* NET YEAR TO DATE FUND BALANCE	* *	526,343.24 *	264,080.95-*	262,262.29 *			
9791	FUND BAL-BEGINNING BALANCE	526,343.24-	.00	526,343.24-			
* EXCESS REVENUES (EXPENDITURES)	* *	.00 *	264,080.95-*	264,080.95-*			
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	301,000.00	.00	301,000.00	412,231.69	111,231.69-	136.95
B.	EXPENDITURES	301,000.00	.00	301,000.00	676,312.64	375,312.64-	224.68
C.	EXCESS REVENUES (EXPENDITURES)	.00	.00	.00	264,080.95-	264,080.95	NO BDGT
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	.00	.00	264,080.95-	264,080.95	NO BDGT
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	526,343.24	.00	526,343.24	526,343.24	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	526,343.24	.00	526,343.24	526,343.24	.00	100.00
G.	ENDING BALANCE	526,343.24	.00	526,343.24	262,262.29	264,080.95	49.82

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	.00	1,000.00	1,000.00	1,659.47	659.47-	165.94
8681	MITIGATION/DEVELOPER FEES	.00	325,000.00	325,000.00	412,577.64	87,577.64-	126.94
TOTAL OTHER LOCAL REVENUES :		.00	326,000.00	326,000.00	414,237.11	88,237.11-	127.06
* TOTAL YEAR TO DATE REVENUES * *		.00 *	326,000.00 *	326,000.00 *	414,237.11 *	88,237.11-*	127.06
EXPENDITURE DETAIL							
BOOKS AND SUPPLIES :							
4300	SUPPLIES	.00	20,000.00	20,000.00	7,265.71	12,734.29	36.32
4400	NON-CAPITALIZED EQUIPMENT	.00	200,000.00	200,000.00	53,893.20	146,106.80	26.94
TOTAL BOOKS AND SUPPLIES :		.00	220,000.00	220,000.00	61,158.91	158,841.09	27.79
SERVICES, OTHER OPER. EXPENSE:							
5600	RENTALS, LEASES & REPAIRS	.00	50,000.00	50,000.00	113,861.25	63,861.25-	227.72
5800	PROFES'L/CONSULTG SVCS/OP EXP	.00	75,000.00	75,000.00	22,394.85	52,605.15	29.85
TOTAL SERVICES, OTHER OPER. EXPENSE:		.00	125,000.00	125,000.00	136,256.10	11,256.10-	109.00
* TOTAL YEAR TO DATE EXPENDITURES * *		.00 *	345,000.00 *	345,000.00 *	197,415.01 *	147,584.99 *	57.22

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	310,002.06	221,692.82	531,694.88
9200	ACCOUNTS RECEIVABLE	349.08	349.08-	.00
9209	ACCOUNTS RECEIVABLE SET UP		663.65	663.65
9500	ACCOUNTS PAYABLE	830.00-	830.00	.00
9509	ACCOUNTS PAYABLE SET UP		6,015.29-	6,015.29-
* NET YEAR TO DATE FUND BALANCE	* *	309,521.14 *	216,822.10 *	526,343.24 *
9791	FUND BAL-BEGINNING BALANCE	309,521.14-	.00	309,521.14-
* EXCESS REVENUES (EXPENDITURES)	* *	.00 *	216,822.10 *	216,822.10 *

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	.00	326,000.00	326,000.00	414,237.11	88,237.11-	127.06
B.	EXPENDITURES	.00	345,000.00	345,000.00	197,415.01	147,584.99	57.22
C.	EXCESS REVENUES (EXPENDITURES)	.00	19,000.00-	19,000.00-	216,822.10	235,822.10-	0.00
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	19,000.00-	19,000.00-	216,822.10	235,822.10-	0.00
F.	FUND BALANCE :						
	BEGINNING BALANCE (9791)	309,521.14	.00	309,521.14	309,521.14	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	309,521.14	.00	309,521.14	309,521.14	.00	100.00
G.	ENDING BALANCE	309,521.14	19,000.00-	290,521.14	526,343.24	235,822.10-	181.17

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	4,500.00		4,500.00	2,310.44	2,189.56	51.34
8681	MITIGATION/DEVELOPER FEES	250,000.00		250,000.00	322,805.79	72,805.79-	129.12
TOTAL OTHER LOCAL REVENUES :		254,500.00	.00	254,500.00	325,116.23	70,616.23-	127.74
* TOTAL YEAR TO DATE REVENUES		254,500.00 *	.00 *	254,500.00 *	325,116.23 *	70,616.23-*	127.74
EXPENDITURE DETAIL							
BOOKS AND SUPPLIES :							
4300	SUPPLIES	25,000.00		25,000.00	17,566.76	7,433.24	70.26
4400	NON-CAPITALIZED EQUIPMENT	7,000.00		7,000.00	64,656.18	57,656.18-	923.65
TOTAL BOOKS AND SUPPLIES :		32,000.00	.00	32,000.00	82,222.94	50,222.94-	256.94
SERVICES, OTHER OPER. EXPENSE:							
5600	RENTALS, LEASES & REPAIRS	139,100.00		139,100.00	124,445.18	14,654.82	89.46
5800	PROFES'L/CONSULTG SVCS/OP EXP	83,400.00		83,400.00	37,939.95	45,460.05	45.49
TOTAL SERVICES, OTHER OPER. EXPENSE:		222,500.00	.00	222,500.00	162,385.13	60,114.87	72.98
* TOTAL YEAR TO DATE EXPENDITURES		254,500.00 *	.00 *	254,500.00 *	244,608.07 *	9,891.93 *	96.11
OTHER FINANCING SOURCES (USES)							
INTERFUND TRANSFERS IN :							
8919	OTHER AUTH INTERFUND TF IN	.00		.00	1,456,538.00	1,456,538.00-	NO BDGT
TOTAL INTERFUND TRANSFERS IN :		.00	.00	.00	1,456,538.00	1,456,538.00-	NO BDGT
INTERFUND TRANSFERS OUT :							
7619	OTHER AUTH INTERFUND TF OUT	.00		.00	1,456,538.00-	1,456,538.00	NO BDGT
TOTAL INTERFUND TRANSFERS OUT :		.00	.00	.00	1,456,538.00-	1,456,538.00	NO BDGT
* TOTAL YEAR TO DATE OTHER FINANCING		.00 *	.00 *	.00 *	.00 *	.00 *	NO BDGT

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	1,490,454.76	1,180,452.70-	310,002.06
9200	ACCOUNTS RECEIVABLE	1,263.92	1,263.92-	.00
9209	ACCOUNTS RECEIVABLE SET UP		349.08	349.08
9310	DUE FROM OTHER FUNDS	231,077.48	231,077.48-	.00
9500	ACCOUNTS PAYABLE	37,245.18-	37,245.18	.00
9509	ACCOUNTS PAYABLE SET UP		830.00-	830.00-
9610	DUE TO OTHER FUNDS	1,456,538.00-	1,456,538.00	.00
* NET YEAR TO DATE FUND BALANCE * *		229,012.98 *	80,508.16 *	309,521.14 *
9791	FUND BAL-BEGINNING BALANCE	229,012.98-	.00	229,012.98-
* EXCESS REVENUES (EXPENDITURES) * *		.00 *	80,508.16 *	80,508.16 *

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	254,500.00	.00	254,500.00	325,116.23	70,616.23-	127.74
B.	EXPENDITURES	254,500.00	.00	254,500.00	244,608.07	9,891.93	96.11
C.	EXCESS REVENUES (EXPENDITURES)	.00	.00	.00	80,508.16	80,508.16-	NO BDGT
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	.00	.00	80,508.16	80,508.16-	NO BDGT
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	229,012.98	.00	229,012.98	229,012.98	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	229,012.98	.00	229,012.98	229,012.98	.00	100.00
G.	ENDING BALANCE	229,012.98	.00	229,012.98	309,521.14	80,508.16-	135.15