



Mission Valley ROP
Thursday, March 19, 2015
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 19, 2015
Regular Meeting (Open Session) – 4p.m.**

Call to order _____ p.m.

Pledge of Allegiance

Roll Call: _____ Nancy Thomas, President
_____ Jonas Dino, Vice President
_____ Larry Sweeney, Clerk
_____ Other

Approval of Agenda:

Motion: _____
Second: _____
Vote: _____

Communication:

- a. Items from the Staff
- b. Oral Communication
 - *Tri-Cities One-Stop Career Center Partnership Presentation*
- c. Written Communication
 - *Letter from Alameda County Office of Education re: 2014-15 First Interim Report*
- 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 19, 2015.
- b. **Business and Finance:**
 - B&F#1 Approve Purchase Orders over \$5,000
 - B&F#2 Approve Warrants \$5,000 and above
 - B&F#3 Adopt Resolution #11-1415
 - Accept Donations to Mission Valley ROP
- c. **Employment and Personnel:**
 - E&P#1 Approve Report of Classified Personnel Action
 - E&P#2 Approve Report of Certificated Personnel Action

End of Consent Calendar:

Motion: _____
Second: _____
Vote: _____

Board comments on Consent Calendar:

Business and Finance #1

Information

Review Budget Modification Plan

Motion: _____
Second: _____
Vote: _____

Business and Finance #2

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 (the Educational Employment Relations Act) 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
Superintendent Performance Evaluation
(Government Code Section 54957)*
- *Conference with Labor Negotiator – Board President Nancy Thomas
Unrepresented Employee: Superintendent
(Government Code Section 54957)*

Reconvene to Open Session: _____ p.m.

Meeting adjourned: _____ pm



Communication



Alameda County Office of Education

L. Karen Monroe
Superintendent

BOARD OF EDUCATION

Joaquin Rivera
Trustee Area 1

Marlon L. McWilson
Trustee Area 2

Ken Berrick
Trustee Area 3

Aisha Knowles
Trustee Area 4

Fred Sims
Trustee Area 5

Eileen McDonald
Trustee Area 6

Yvonne Cerrato
Trustee Area 7

March 2, 2015

Larry Sweeney, President
Board of Education
Mission Valley ROP
5019 Stevenson Blvd.
Fremont, CA 94538

RE: 2014-15 First Interim Report

Dear President Sweeney:

In accordance with Education Code Section 42127, we have examined the First Interim Report of Mission Valley ROP (the ROP) for fiscal year 2014-15 to determine if it complies with the Criteria and Standards adopted by the State Board of Education, and if it allows the ROP to meet its financial obligations during the upcoming fiscal year.

Based on our review and analysis, we are satisfied that the First Interim Report approved by the ROP's Governing Board on December 18, 2014 accurately reflects the financial status of the ROP and is consistent with the State's Criteria and Standards. We therefore concur with the ROP's positive certification with our comments/concerns outlined below.

Deficit Spending

The ROP's First Interim Report anticipates deficit spending of approximately \$943K in 2014-15, \$980K in 2015-16, and \$365K in 2016-17. We understand the ROP's available reserve amounts exceed the JPA's reserve standard.

ROP Issues

The ROP will need to stay informed of the possibility of their participating districts exercising flexibility with the ROP funds. It is important that the ROP maintain strong communication with the member districts to assess any possible reduction in the ROP's revenue stream.

313 W. Winton Ave.
Hayward, California
94544-1136

(510) 887-0152

www.acoe.org

Conclusion

The fiscal outlook for education has indeed improved, and the Governor's January Budget Proposal continues the positive theme that has existed over the past two years for public education. The economy has improved, and the Governor has been able to advance his agenda for public education at a pace greater than initially anticipated. Even so, we are exiting a period of economic uncertainty, and we continue to encourage all LEAs to retain a flexible multiyear strategy as we look forward to continued improvements in our state and national economies.

We want to acknowledge and express our appreciation to Marie dela Cruz and the ROP staff, the Governing Board, and the community for their continued diligence and hard work. If you have any questions or concerns regarding our review process, please feel free to call me at (510) 670-4140, or contact Jeff Potter at (510) 670-4277.

Sincerely,



L. Karen Monroe, Superintendent
Alameda County Office of Education

LKM:slm

cc: Board of Education, Mission Valley ROP
Thomas Hanson, Superintendent, Mission Valley ROP
Kim Youngberg, Accounting Technician
Allison Aldinger, Public Information Officer, Mission Valley ROP
Jeffrey B. Potter, Executive Director, ACOE
Shirene Moreira, Director, ACOE



Consent Calendar



Minutes

**Regular Meeting of the Governing Council
Mission Valley Regional Occupational Center/ Program
Thursday, February 19, 2015**

Member Sweeney called the meeting to order at 4:09 pm.

Present:

Nancy Thomas, President
Jonas Dino, Vice President
Larry Sweeney, Clerk

Approval of Agenda:

Member Dino made a motion to approve all items on the February agenda. Member Sweeney made a second to approve the motion. Members voted 3-0 to approve all items on the February agenda.

Communication:

a. Items from Staff:

MVROP Updates

Superintendent Hanson shared that several projects are occurring simultaneously at MVROP. Major projects include:

- The planning and coordination of promoting MVROP CTE courses on all high school campuses in preparation for the 2015-2016 school year registration. This is in combination with student tours on the MVROP Center Campus, and other high school in-house informational events for parents and students.
- MVROP hosted the Fremont Leadership Group Class in connection with the Fremont Chamber today, February 19, 2015. They were given presentations by the Superintendents of MVROP and FUSD, a catered lunch by the MVROP Culinary Program from the KHS site, and a tour of the MVROP Center Campus. Attendees were very impressed and grateful for the opportunity to learn more about MVROP Career Technical Education (CTE).
- An interview panel of MVROP staff conducted interviews for the available Account Clerk position and successfully filled the vacancy. MVROP will welcome its newest member of staff for the Business Department in the following week.
- Interviews for the Digital Electronics/ Computer Science & Software Engineering program instructor will take place next week. The program's lab has been prepared and MVROP is looking forward to selecting an instructor.

b. Oral Communication:

MVROP Superintendent Thomas Hanson gave a presentation regarding the MVROP Career Pathways Grant Proposal.

c. Items from the Board:

None

d. Public Comment:

None

Consent Calendar:

Member Dino made a motion to approve all items in the Consent Calendar. Member Sweeney made a second to approve the motion. Members voted 3-0 to approve all items in the Consent Calendar.

Business and Finance #1

Review and Approve Addendum to Mission Valley ROP Joint Powers Agreement for 2015-16 Funding

MVROP Superintendent Hanson reviewed Business and Finance Item #1 and answered subsequent Board inquiries regarding the item.

It was requested for an estimate of what the potential supplemental CTE pass-through funding may be for the future school year for each JPA District. All members of the Governing Council concurred. These figures should then be presented at each JPA District Board of Education meeting to be considered for approval.

Member Sweeney made a motion to approve Business and Finance #1, Addendum to Mission Valley ROP Joint Powers Agreement for 2015-16 Funding. Member Dino made a second to approve the motion. Members voted 3-0 to approve Business and Finance #1, Addendum to Mission Valley ROP Joint Powers Agreement for 2015-16 Funding.

Board of Education#1

Review and Approve Superintendent Contract Addendum #2

MVROP Superintendent Hanson reviewed Board of Education #1 and answered subsequent Board inquiries regarding the Superintendent Contract Addendum #2.

Member Sweeney made a motion to approve Board of Education #1, Review and Approve Superintendent Contract Addendum #2. Member Dino made a second to approve the motion. Members voted 3-0 to approve Board of Education #1, Review and Approve Superintendent Contract Addendum #2.

Board Requests:

Member Thomas requested the Governing Council be provided a standing report for expenditures in regards to the Reserve Allocation Plan and its facilities projects.

Adjourn to Closed Session: 4:50 p.m.

Reconvene to Open Session: 5:30 p.m.

No action was taken.

The meeting was adjourned at 5:30 p.m.

Larry Sweeney, President

Nancy Thomas, Vice President

Jonas Dino, Clerk



Business and Finance

MISSION VALLEY ROP

**PURCHASE ORDER REPORT
PURCHASE ORDERS OVER \$5,000
BOARD MEETING - MARCH 19, 2015
PO PERIOD: FEBRUARY 6, 2015 - MARCH 6, 2015
AGENDA ITEM - B&F #1**

PO NUMBER	VENDOR NAME & ACCOUNT CODE	DESCRIPTION	AMOUNT
154726	Troxell 81-0635-0-6609-1001-4430-660-6998 81-0635-0-6609-1001-4315-660-6998 81-0635-0-6609-1001-5830-660-6998	TV's Medical Assisting Program ROP Center	\$ 7,502.04
154772	Troxell 81-1100-0-6503-1001-4430-651-6998 81-1100-0-6503-1001-4315-651-6998 81-1100-0-6503-1001-5830-651-6998	Projector System Information Communications Program Irvington High School	\$ 7,287.75
154947	Home Depot 81-1100-0-6706-1001-4310-660-6998	Open PO Construction Program ROP Center	\$ 7,000.00

**Mission Valley ROP
Warrants \$5,000 and above
From 2/5/15 - 3/6/15
Fiscal Year 14/15**

B&F #2
March 19, 2015

Date	Warrant #	Vendor	Purpose	Amount	PO number
2/10/2015	50528152	Academic Superstore	Photo Suite 9, tablet pack, Digit Photo JLHS	\$ 5,559.10	153418
2/10/2015	50528030	PG&E	Monthly Electricity	\$ 16,897.71	
2/24/2015	50528492	New Haven USD	Payroll reimbursement	\$ 31,569.06	150239
2/24/2015	50528496	Ohlone College Ed	Career & College Readiness Services - MOU	\$ 10,999.38	153645
2/24/2015	50528485	State of CA - PERS	Monthly Premiums	\$ 6,931.99	
2/24/2015	50528483	Troxell	Projector systems rooms 221, 222, 224, 226 Projector system room 101	\$ 22,277.51 \$ 5,465.83	152844 153013
3/3/2015	50528729	New Haven USD	Busing for November, December, January	\$ 6,387.37	150238

<u> </u>	Information
<u> X </u>	Action
<u> </u>	Presentation

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

**A G E N D A I T E M
B&F #3**

DATE OF BOARD MEETING: March 19, 2014

TITLE: Adopt Resolution No. 11-1415
 Accept Donations to Mission Valley ROP

Background:

Education Code 635160 authorizes governing boards of any school district to initiate and carry on any program, activity or to act otherwise in any manner that is not in conflict with or inconsistent with or preempted by any law and that is not in conflict with the purpose for which school districts are established. Acceptance of gifts to the school district is within the permissive authority granted Boards of Education in the permissive code embodied in Education Code 35160.

Current Status:

<u>Donated to</u>	<u>Donated by</u>	<u>Item</u>
Culinary AHS	David and Mary Morentz	\$200.00

Recommendation:

Staff recommends acceptance of the aforementioned donations to Mission Valley Regional Occupational Program.

<u>Kim Youngberg, 657-1865</u>	<u>ROP Center</u>	<u>Bus. Svcs.</u>	<u>Thomas Hanson</u>
Staff Contact Person	Department	Division	Superintendent

FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Karen Monroe
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: March 19, 2015

Pursuant to the provision of the Education Code Section 42600, we, the undersigned, constituting a majority of the members of the governing board of the above-named district, do hereby transmit this resolution requesting an increase in income of said school district for the following reasons:

Local Income

INCOME APPROPRIATION	ACCOUNT NO.	AMOUNT
Local Income	81-0635-0-6621-0000-8699-656-0000	200.00

EXPENDITURE APPROPRIATION	ACCOUNT NO.	AMOUNT
Culinary American - Rosen	81-0635-0-6621-1001-4310-656-6998	200.00

Respectfully submitted,

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

_____ Request Approved

_____ Not Approved

Posted by: _____



Employment & Personnel

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

AGENDA ITEM

_____ Information

Date: March 19, 2015

_____ **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.*

**Thomas Hanson
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
Joyce Veasley	Director of Business Services	40 hrs/week	Thomas Hanson	3/30/15	

(con11Mar14.15)

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

AGENDA ITEM

_____ Information

Date: March 19, 2015

_____ **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: *Resignation.*

**Margie Trujillo
Staff Contact**

**ROP Center
Location**

**Administration
Division**

**Thomas Hanson
Superintendent**

CONSENT ITEMS
MISSION VALLEY ROP

Certificated Personnel

Resignation

NAME	FTE	6HR/7HR	DEPARTMENT	EFFECTIVE DATE	OTHER
Elba Rios	1.0	6 HR	Arts, Media, and Entertainment	4/11/15	

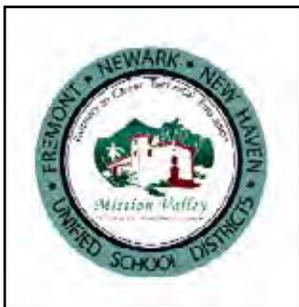
(con10Mar14.15)



End of Consent



Business and Finance



Business and Finance #1

**MISSION VALLEY ROP
BOARD OF EDUCATION**

Information
 Action
 Presentation

**AGENDA ITEM
BUSINESS & FINANCE #1**

Date of Board Meeting: March 19, 2015

TITLE: Budget Modification Plan

Background:

The budget act in February 2009 included two budget years (2008-09 and 2009-10). MVROP received a 15.4% midyear cut to 2008-09 revenues and an additional 4.5% cut to 2009-10 revenues. The cost of living adjustment was not funded in either year (a loss of 5.66% for 2008-09 and another 4.25% for 2009-10), and due to declining enrollment statewide, ROC/Ps had a negative adjustment of .63% in 2008-09. In addition to these tremendous cuts, ROC/Ps became part of the flexibility provisions in categorical program funding effective 2008-09 through 2014-15.

The Governor signed the 2013-14 State Budget Act (AB 110) on June 27, 2013 and on July 1, he signed education trailer bill AB 97 (and clean-up bill SB 91) which establishes the Local Control Funding Formula (LCFF) as the new funding model for public schools. The enacted budget includes ROC/P as part of the LCFF base for districts that received the Tier III funding directly from the state. However, the budget included maintenance of effort requirements for ROC/P's.

The maintenance of effort (MOE) requirement for ROC/P JPA's, such as Mission Valley ROP, requires participating districts to pass through funds to the JPA for the 2013-14 and 2014-15 fiscal years, based upon funds received or provided in 2012-13.

Current Status:

In 2013-14, the Board approved a Reserve Allocation Plan to support member districts with ROP instructional program needs, including facilities improvements, furniture replacement, and upgrades to computer equipment and infrastructure. Attached is an update of the Reserve Allocation Plan with budget information on projects that have been completed, projects that are currently in progress and projects and items pending for future consideration.

Recommendation:

Information only. No action recommended.

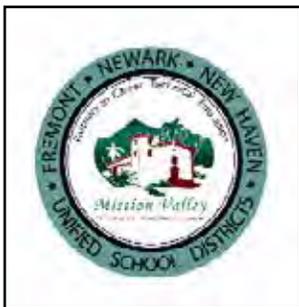
Marie dela Cruz, 657-1865 x15145	ROP Center	Business Services	Thomas Hanson
Staff/Contact Person	Location	Division	Superintendent

**MISSION VALLEY ROP
RESERVE ALLOCATION PLAN UPDATE
BOARD MEETING - MARCH 19, 2015**

ITEM DESCRIPTION	FREMONT	NEWARK	NEW HAVEN	TOTAL
District Share for Centralized Costs	65%	15%	20%	100%
ITEMS COMPLETED				
ROP Center/Centralized Costs				
Lab Upgrades	42,507	9,809	13,079	65,395
Driving Simulator for Law Enforcement & Fire Scienc	12,870	2,970	3,960	19,800
Cluster Budgets 2013-14	97,709	22,548	30,064	150,322
Paint Booth - architect & planning costs	38,675	8,925	11,900	59,500
Tackable Walls/Bulletin Boards	6,500	1,500	2,000	10,000
Mobile Tables (replace old trapezoid tables)	32,500	7,500	10,000	50,000
Auto Tech - Connect safety bars on lifts	2,600	600	800	4,000
Auto Tech - Replace overhang lights	6,500	1,500	2,000	10,000
Construction Tech - Install blinds in Building 6	390	90	120	600
Total ROP Center/Centralized Costs	240,251	55,443	73,923	369,617
American High School				
Room 601 Culinary				
Kitchen improvements	50,000			
Equipment	25,000			
Materials, supplies & furniture	10,000			
Total Room 601	85,000			
Room 401 Marketing				
Furniture	8,000			
Electrical upgrades	17,500			
Network upgrades	5,000			
Computer equipment	15,000			
Total Room 401	45,500			
Room 711				
Replace ceiling projector system (Couts)	5,000			
Total Room 711	5,000			
Total American	135,500			135,500
Washington High School				
Auto Shop				
Remodel office and tool room	25,000			
Shelving for tool room	2,000			
Improve lighting	12,000			
Electrical upgrades	10,000			
Audio-Visual equipment	3,500			
Storage container rental	600			
Network upgrades	5,000			
Install new floor non-slip surface	17,500			
Interior paint	2,500			
Equipment	30,398			
Portable workbenches	25,000			
Clean-up	4,979			
Canopy - architect & planning costs	16,862			
Total Washington Auto	155,339			
Room 65 - PLTW				
Computer equipment	40,000			
Furniture	8,000			
Room modifications	15,000			
Electrical upgrades	5,000			

ITEM DESCRIPTION	FREMONT	NEWARK	NEW HAVEN	TOTAL
Data upgrades	5,000			
Total Room 65	<u>73,000</u>			
Total Washington HS	<u>228,339</u>			228,339
Mission San Jose HS - Room E7 Digital Photo				
Room E-7 Digital Photo				
Computer Tables (replace old trapezoid tables)	8,000			
Electrical upgrades	10,000			
Network upgrades	7,500			
Ceiling projector system	3,000			
Total E-7	<u>28,500</u>			
Room E-6 PLTW				
Computer Tables	8,000			
Remove sink, paint, remove door	15,000			
Electrical upgrades	5,000			
Network upgrades	5,000			
Computer equipment	40,000			
Whiteboard	500			
Total E-6 PLTW	<u>73,500</u>			
Total Mission SJHS	<u>102,000</u>			102,000
Robertson High School				
Lab Equipment- 30 computers	39,947			
15 Tables, 30 chairs	17,523			
Power/Electrical Upgrade	10,812			
Network Upgrade	9,244			
Projector Mounting - screen, sound system	5,718			
General work to convert room for ROP use	13,065			
Total Robertson	<u>96,309</u>			96,309
Newark Memorial High School				
Culinary AV equipment		10,000		
301 furniture- Voeltz		9,524		
Total Newark Memorial		<u>19,524</u>		19,524
Bridgepoint High School/MacGregor				
Materials & equipment support/Lab - Room 6		31,236		
Electrical - Room 6		5,000		
Total Bridgepoint/MacGregor		<u>36,236</u>		36,236
James Logan High School				
Culinary equipment (Herve)			2,000	2,000
Conley-Caraballo High School				
Material Support/Lab - Rm 18			40,000	
Equipment support culinary - Rm 21			10,204	
Total Conley-Caraballo			<u>50,204</u>	50,204
TOTAL COMPLETED	802,399	111,203	126,127	1,039,729
ITEMS IN PROGRESS				
ROP CENTER				
Paint Booth Install - ROP Center	253,825	58,575	78,100	390,500
Cluster Budget - 2014-15	117,000	27,000	36,000	180,000
One-Stop Services	55,250	12,750	17,000	85,000
Ceiling Projector Systems- ROP Center	39,000	9,000	12,000	60,000
Electrical for AV systems	3,900	900	1,200	6,000
Total Centralized Costs	<u>468,975</u>	<u>108,225</u>	<u>144,300</u>	<u>721,500</u>
PLTW - FREMONT				
American PLTW MOU	12,000			

ITEM DESCRIPTION	FREMONT	NEWARK	NEW HAVEN	TOTAL
Washington HS - PLTW MOU	12,000			
Mission SJHS PLTW MOU	12,000			
Thornton Jr. High PLTW training & stipend - 1 teacher	4,500			
Total PLTW - Fremont	40,500			40,500
Washington HS Auto Shop Canopy	50,000			50,000
Newark Memorial HS PLTW - MOU		12,000		12,000
Logan - STEM program material support			10,000	10,000
TOTAL ITEMS IN PROGRESS	559,475	120,225	154,300	834,000
ITEMS PENDING/ TO BE COMPLETED				
ROP Center Building 6 modifications (Construction Tech)	390,000	90,000	120,000	600,000
Projected loss of lottery funds in 2015-16	260,000	60,000	80,000	400,000
Total Centralized Costs	650,000	150,000	200,000	1,000,000
Bridgepoint High School/MacGregor				
Kitchen to code - fire supression		15,000		
Kitchen to code - ventilation		15,000		
Kitchen counter tops		15,000		
Total Bridgepoint/MacGregor		45,000		45,000
Newark Memorial High School				
Kitchen Equipment and Facility Repair		80,000		
353 needs plumbing repairs- Masija		2,500		
353 needs electrical repairs- Masija		2,500		
Total Newark Memorial		85,000		85,000
James Logan High School				
Kitchen update			50,000	
Total James Logan			50,000	50,000
TOTAL ITEMS PENDING/TO BE COMPLETED	650,000	280,000	250,000	1,180,000
SUMMARY				
TOTAL ALL PROJECTS	1,452,399	391,203	376,127	2,219,729
TARGET AMOUNT	1,950,000	450,000	600,000	3,000,000
TARGET BALANCE- AMOUNT OVER (UNDER) TARGET	(497,601)	(58,797)	(223,873)	(780,271)



Business and Finance #2

<u> X </u>	Information
<u> X </u>	Action
<u> </u>	Presentation

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

A G E N D A I T E M

DATE OF BOARD MEETING: March 19, 2015

TITLE: Certification of
 Second Interim Financial Report

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 two 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.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Thomas Hanson
Staff Contact Person	Department	Division	Superintendent

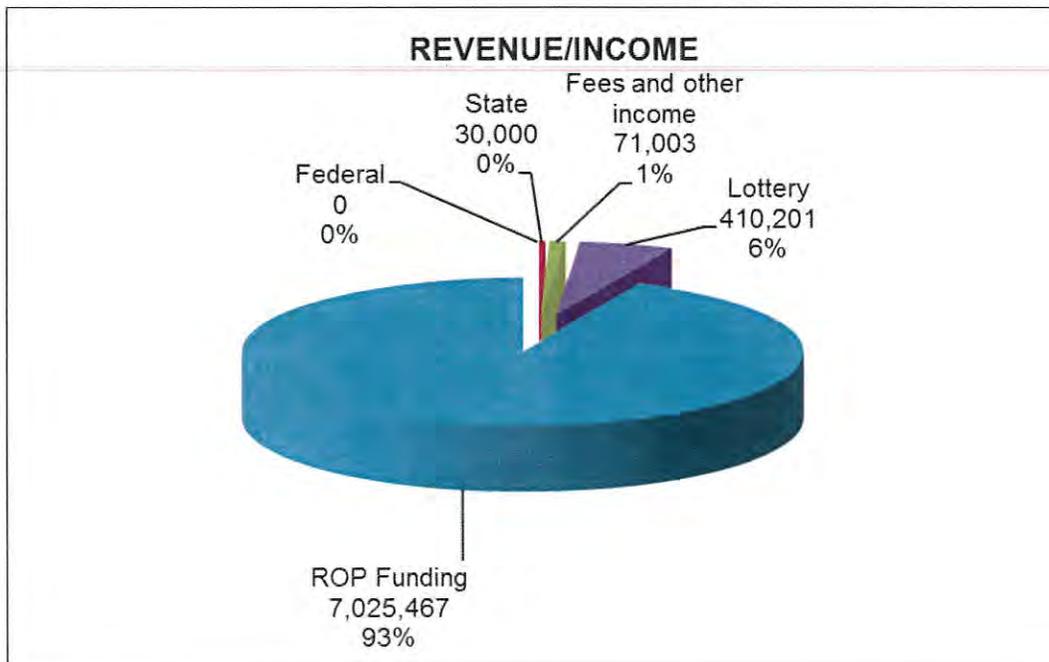
**MISSION VALLEY ROP
 2014-15 SECOND INTERIM FINANCIAL REPORT**

The 2014-15 Second Interim Financial Report reviews the financial condition of Mission Valley ROP for the period of July 1, 2014 thru January 31, 2015. 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

Projected revenues for the year are \$7,536,671 which is the same as the First Interim Report.

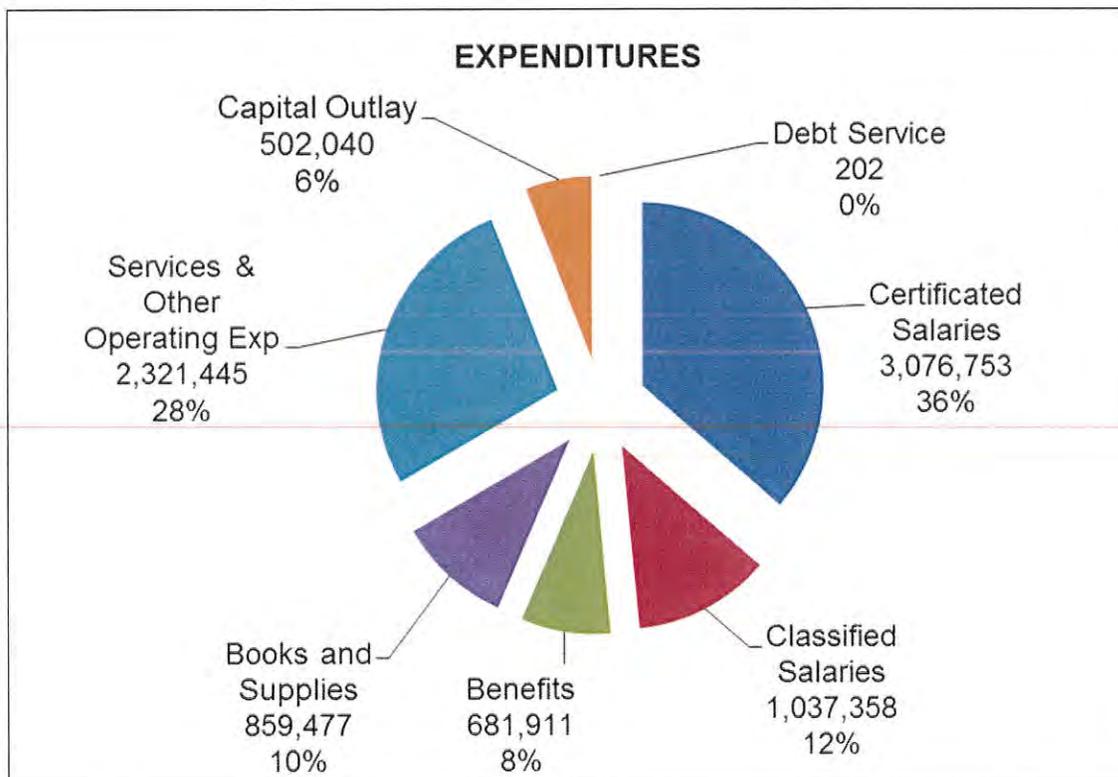
Revenues	1st Interim	2nd Interim	Change	%
Federal	0	0	0	0.00%
State	30,000	30,000	0	0.00%
Lottery	71,003	71,003	0	0.00%
Fees and other income	410,201	410,201	0	0.00%
ROP Funding	7,025,467	7,025,467	0	0.00%
Total	7,536,671	7,536,671	0	0.00%



II. EXPENDITURES

Projected expenditures for the year are \$8,479,186, no change since First Interim.

Expenditures	1st Interim	2nd Interim	Change	%
Certificated Salaries	3,076,753	3,076,753	0	0.00%
Classified Salaries	1,037,358	1,037,358	0	0.00%
Benefits	681,911	681,911	0	0.00%
Books and Supplies	859,477	859,477	0	0.00%
Services & Other Operating Exp	2,321,445	2,321,445	0	0.00%
Capital Outlay	502,040	502,040	0	0.00%
Debt Service	202	202	0	0.00%
Total Expenditures	8,479,186	8,479,186	0	0.00%



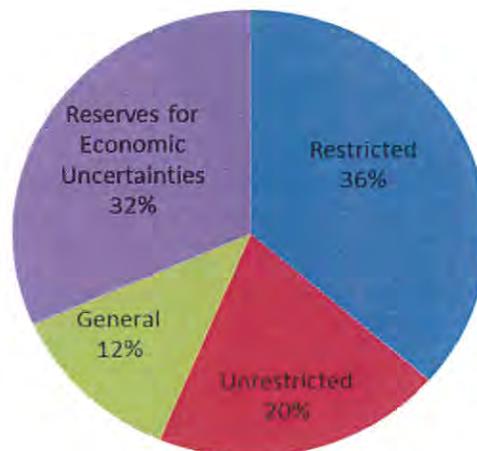
III. SUMMARY – REVENUES LESS EXPENDITURES

	1st Interim	2nd Interim
Revenues	7,536,671	7,536,671
Expenditures	8,479,186	8,479,186
Operating Budget Balance	<u>(942,515)</u>	<u>(942,515)</u>

IV. RESERVES/ FUND BALANCE

The projected ending fund balance is \$6,500,457 which is the same as First Interim. Of this amount, 64% is considered “unrestricted” and may be used for general purposes. The remaining 36% is considered “restricted” and may only be used for designated purposes. The Reserve for Economic Uncertainties is 24% of expenditures which is above the State required minimum of 3%. The components of the ending fund balance are as follows.

Fund Balance	1st Interim	2nd Interim	Change	%
<u>Restricted</u>				
Revolving Cash	7,500	7,500	0	0.00%
Prop 1D contingencies	200,000	200,000	0	0.00%
Equipment Reserves	703,000	703,000	0	0.00%
Building Repairs/Improvements	762,000	762,000	0	0.00%
Lottery Carryover	255,543	255,543	0	0.00%
Lottery, Prop 20, Carryover	161,378	161,378	0	0.00%
Retiree Reserves	160,000	160,000	0	0.00%
DSP Carryover	116,723	116,723	0	0.00%
Total Restricted Reserves	2,366,144	2,366,144	0	0.00%
<u>Unrestricted</u>				
Local Income Carryover	1,294,671	1,294,671	0	0.00%
Total Local Income Carryover	1,294,671	1,294,671	0	0.00%
Reserve-Economic Uncertainties	2,053,642	2,053,642	0	0.00%
General Reserve	786,000	786,000	0	0.00%
Total Unrestricted Reserves	4,134,313	4,134,313	0	0.00%
Total Fund Balance	6,500,457	6,500,457	0	0.00%
Reserve-Economic Uncertainties	24.22%	24.22%		



V. MULTI-YEAR PROJECTION

Projections for future years 2015-16 and 2016-17 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 and benefits include increases in STRS and PERS rates.

Multi-Year Projections	2014-15	2015-16	Change between 14-15 & 15-16	2016-17	Change between 15-16 & 16-17
Revenues	7,536,671	6,767,467	(769,204)	6,767,467	0
Expenditures	8,479,186	6,898,238	(1,580,948)	7,134,441	236,203
Balance	(942,515)	(130,771)	811,744	(366,974)	(236,203)
Beginning Fund Balance	7,442,972	6,500,457	(942,515)	6,369,686	(130,771)
Ending Fund Balance	6,500,457	6,369,686	(130,771)	6,002,712	(366,974)
Reserve for Economic Uncertainties	2,053,642	2,544,871		2,500,568	
% of Expenditures	24.22%	36.89%		35.05%	

VI. 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.

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 19, 2015 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: Kim Youngberg Telephone: 510-492-5146
Title: Senior Accounting Technician E-mail: kyoungberg@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	

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 (2013-14) annual payment?		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?	X	
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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2014-15 Original Budget	2014-15 Board Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
01I	General Fund/County School Service Fund	G	G	G	GS
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
61I	Cafeteria Enterprise Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	46,767.00	30,000.00	9,800.00	30,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,147,668.00	7,499,233.00	2,932,116.42	7,506,671.00	7,438.00	0.1%
5) TOTAL REVENUES			7,194,435.00	7,529,233.00	2,941,916.42	7,536,671.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,080,804.00	3,076,753.00	1,513,734.70	3,076,753.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,029,287.00	1,037,358.00	514,558.63	1,037,358.00	0.00	0.0%
3) Employee Benefits		3000-3999	711,514.00	681,911.00	335,170.07	681,911.00	0.00	0.0%
4) Books and Supplies		4000-4999	667,238.00	856,539.00	505,464.09	859,477.00	(2,938.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	1,683,984.00	2,316,945.00	1,041,727.83	2,321,445.00	(4,500.00)	-0.2%
6) Capital Outlay		6000-6999	681,540.00	502,040.00	13,237.83	502,040.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	202.00	0.00	202.00	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			7,854,367.00	8,471,748.00	3,923,893.15	8,479,186.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(659,932.00)	(942,515.00)	(981,976.73)	(942,515.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(659,932.00)	(942,515.00)	(981,976.73)	(942,515.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,442,971.74	7,442,971.74		7,442,971.74	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)			7,442,971.74	7,442,971.74		7,442,971.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,442,971.74	7,442,971.74		7,442,971.74		
2) Ending Balance, June 30 (E + F1e)			6,783,039.74	6,500,456.74		6,500,456.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
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			303,088.48	278,101.48		278,101.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			3,657,796.93	4,161,213.93		4,161,213.93		
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 (OPEB)	0000	9780	160,000.00					
Local Income Carryover	0000	9780	1,577,254.00					
Lottery Carryover	1100	9780	255,542.93					
Prop 1D Contingencies	0000	9780		200,000.00				
Equipment Reserves	0000	9780		703,000.00				
Building Repair/Improvements	0000	9780		762,000.00				
Retiree Benefits (OPEB)	0000	9780		160,000.00				
General Reserve	0000	9780		786,000.00				
Local Income Carryover	0000	9780		1,294,671.00				
Lottery Carryover	1100	9780		255,542.93				
Prop 1D Carryover	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				1,294,671.00		
General Reserve	0000	9780				786,000.00		
Lottery Carryover	1100	9780				255,542.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,814,654.33	2,053,641.33		2,053,641.33		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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%
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%
No Child Left Behind	3200, 3205, 4036	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	46,767.00	30,000.00	9,800.00	30,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			46,767.00	30,000.00	9,800.00	30,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	20,000.00	20,000.00	4,109.13	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	42,000.00	42,000.00	12,000.00	42,000.00	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	0.00	1,565.00	10,215.70	9,003.00	7,438.00	475.3%
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	7,085,668.00	7,435,668.00	2,905,791.59	7,435,668.00	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			7,147,668.00	7,499,233.00	2,932,116.42	7,506,671.00	7,438.00	0.1%
TOTAL, REVENUES			7,194,435.00	7,529,233.00	2,941,916.42	7,536,671.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,536,179.00	2,532,128.00	1,196,920.33	2,532,128.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	544,625.00	544,625.00	316,814.37	544,625.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,080,804.00	3,076,753.00	1,513,734.70	3,076,753.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	40,394.00	48,465.00	13,859.50	48,465.00	0.00	0.0%
Classified Support Salaries		2200	181,331.00	181,331.00	91,659.20	181,331.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	322,735.00	322,735.00	187,406.90	322,735.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	457,327.00	457,327.00	213,260.91	457,327.00	0.00	0.0%
Other Classified Salaries		2900	27,500.00	27,500.00	8,372.12	27,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,029,287.00	1,037,358.00	514,558.63	1,037,358.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	292,676.00	273,215.00	127,482.26	273,215.00	0.00	0.0%
PERS		3201-3202	119,509.00	120,459.00	60,802.95	120,459.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	123,414.00	124,651.00	58,941.21	124,651.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	31,940.00	18,017.61	31,940.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,057.00	2,060.00	1,014.12	2,060.00	0.00	0.0%
Workers' Compensation		3601-3602	106,862.00	106,967.00	52,735.34	106,967.00	0.00	0.0%
OPEB, Allocated		3701-3702	66,996.00	22,619.00	16,116.10	22,619.00	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	60.48	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			711,514.00	681,911.00	335,170.07	681,911.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	42,641.00	46,986.00	20,504.07	46,986.00	0.00	0.0%
Books and Other Reference Materials		4200	1,893.00	1,893.00	157.79	1,893.00	0.00	0.0%
Materials and Supplies		4300	381,704.00	525,873.00	237,425.42	528,811.00	(2,938.00)	-0.6%
Noncapitalized Equipment		4400	241,000.00	281,787.00	247,376.81	281,787.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			667,238.00	856,539.00	505,464.09	859,477.00	(2,938.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	54,722.00	51,306.00	14,392.87	51,306.00	0.00	0.0%
Dues and Memberships		5300	8,325.00	8,325.00	5,826.16	8,325.00	0.00	0.0%
Insurance		5400-5450	47,376.00	47,376.00	50,762.00	47,376.00	0.00	0.0%
Operations and Housekeeping Services		5500	149,500.00	149,500.00	92,331.87	149,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	633,381.00	639,032.00	591,905.58	623,819.00	15,213.00	2.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	772,193.00	1,402,919.00	280,029.97	1,422,632.00	(19,713.00)	-1.4%
Communications		5900	18,487.00	18,487.00	6,479.38	18,487.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,683,984.00	2,316,945.00	1,041,727.83	2,321,445.00	(4,500.00)	-0.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	655,000.00	475,500.00	7,598.29	475,500.00	0.00	0.0%
Equipment		6400	26,540.00	26,540.00	5,639.54	26,540.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			681,540.00	502,040.00	13,237.83	502,040.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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	202.00	0.00	202.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	202.00	0.00	202.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,854,367.00	8,471,748.00	3,923,893.15	8,479,186.00		

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

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
6300	Lottery: Instructional Materials	161,378.49
6355	ROCP: Direct Support Professional Training Program	116,722.53
9010	Other Restricted Local	0.46
Total, Restricted Balance		<u>278,101.48</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.83	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.83	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.83	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.83	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,181.85	1,181.85		1,181.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,181.85	1,181.85		1,181.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,181.85	1,181.85		1,181.85		
2) Ending Balance, June 30 (E + F1e)			1,181.85	1,181.85		1,181.85		
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	1,181.85	1,181.85		1,181.85		
Prop 1D carryover	0000	9780	1,181.85					
Prop 1D Carryover	0000	9780		1,181.85				
Prop 1D carryover	0000	9780				1,181.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.83	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	0.83	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.83	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	5,960,533.00	5,563,572.00	5,129,302.00	4,671,330.00	6,436,217.00	5,922,817.00	5,793,748.00	6,012,679.00
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue			14,079.00	5,650.00	200.00	3,450.00	3,450.00	3,450.00
Other Local Revenue		22,922.00	14,079.00	1,064,679.00	6,857.00	600,792.00	950,792.00	600,792.00
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	0.00	22,922.00	14,079.00	1,070,329.00	7,057.00	604,242.00	954,242.00	604,242.00
C. DISBURSEMENTS								
Certified Salaries	44,580.00	46,427.00	282,357.00	292,818.00	286,818.00	286,818.00	286,818.00	286,818.00
Classified Salaries	61,592.00	64,999.00	73,524.00	86,153.00	73,288.00	73,288.00	73,288.00	73,288.00
Employee Benefits	21,668.00	23,360.00	55,684.00	60,160.00	60,620.00	60,620.00	60,620.00	60,620.00
Books and Supplies	7,188.00	225,930.00	62,855.00	103,706.00	42,706.00	59,585.00	59,585.00	59,585.00
Services	194,882.00	145,972.00	72,957.00	91,280.00	65,570.00	250,000.00	250,000.00	250,000.00
Capital Outlay	0.00	1,750.00	7,390.00	2,470.00	81.00	3,000.00	5,000.00	5,000.00
Other Outgo	0.00	0.00	0.00	0.00	0.00			
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	329,910.00	508,438.00	554,767.00	638,587.00	529,083.00	733,311.00	735,311.00	735,311.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	13.00	1,047.00	1,076.00	(1,093.00)				
Accounts Receivable	23,322.00	56,000.00	79,987.00	1,332,637.00	16,355.00			
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	0.00	57,047.00	81,063.00	1,331,544.00	16,355.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	90,386.00	5,801.00	(1,653.00)	(1,601.00)	7,729.00			
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	5,801.00	(1,653.00)	(1,601.00)	7,729.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	0.00	51,246.00	82,716.00	1,333,145.00	8,626.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	(396,961.00)	(434,270.00)	(457,972.00)	1,764,887.00	(513,400.00)	(129,069.00)	218,931.00	(131,069.00)
F. ENDING CASH (A + E)	5,563,572.00	5,129,302.00	4,671,330.00	6,436,217.00	5,922,817.00	5,793,748.00	6,012,679.00	5,881,610.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	5,881,610.00	5,745,541.00	5,609,473.00	5,463,405.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue	3,450.00	3,450.00	3,450.00	3,450.00			30,000.00	30,000.00
Other State Revenue	600,792.00	600,792.00	600,792.00	600,792.00	1,842,590.00		7,506,671.00	7,506,671.00
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	604,242.00	604,242.00	604,242.00	604,242.00	1,842,590.00	0.00	7,536,671.00	7,536,671.00
C. DISBURSEMENTS								
Certificated Salaries	286,818.00	286,818.00	286,818.00	286,818.00	116,027.00		3,076,753.00	3,076,753.00
Classified Salaries	73,288.00	73,288.00	73,288.00	73,288.00	162,786.00		1,037,358.00	1,037,358.00
Employee Benefits	60,620.00	60,620.00	60,620.00	60,620.00	36,079.00		681,911.00	681,911.00
Books and Supplies	59,585.00	59,584.00	59,584.00	59,584.00			859,477.00	859,477.00
Services	250,000.00	250,000.00	250,000.00	250,000.00	784.00		2,321,445.00	2,321,445.00
Capital Outlay	10,000.00	10,000.00	20,000.00	30,000.00	407,349.00		502,040.00	502,040.00
Other Outgo				202.00			202.00	202.00
Interfund Transfers Out								
All Other Financing Uses								
All Other Financing Uses								
TOTAL DISBURSEMENTS	740,311.00	740,310.00	750,310.00	760,512.00	723,025.00	0.00	8,479,186.00	8,479,186.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							1,043.00	
Accounts Receivable							1,508,301.00	
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	1,509,344.00	
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds							100,662.00	
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	100,662.00	
Nonoperating								
Suspense Clearing								
9910							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	1,408,682.00	
E. NET INCREASE/DECREASE (B - C + D)	(136,069.00)	(136,068.00)	(146,088.00)	(156,270.00)	1,119,565.00	0.00	466,167.00	(942,515.00)
F. ENDING CASH (A + E)	5,745,541.00	5,609,473.00	5,463,405.00	5,307,135.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							6,426,700.00	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		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									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
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)		5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue							0.00	
Other Local Revenue							0.00	
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries							0.00	
Classified Salaries							0.00	
Employee Benefits							0.00	
Books and Supplies							0.00	
Services							0.00	
Capital Outlay							0.00	
Other Outgo							0.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	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							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing							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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	5,307,135.00	5,307,135.00	5,307,135.00	5,307,135.00			5,307,135.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							5,307,135.00	

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)	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
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	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	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	30,000.00	0.00%	30,000.00	0.00%	30,000.00
4. Other Local Revenues	8600-8799	7,506,671.00	-10.25%	6,737,467.00	0.00%	6,737,467.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,536,671.00	-10.21%	6,767,467.00	0.00%	6,767,467.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,076,753.00		3,169,056.00
b. Step & Column Adjustment				92,303.00		95,072.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,076,753.00	3.00%	3,169,056.00	3.00%	3,264,128.00
2. Classified Salaries						
a. Base Salaries				1,037,358.00		1,068,479.00
b. Step & Column Adjustment				31,121.00		32,054.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,037,358.00	3.00%	1,068,479.00	3.00%	1,100,533.00
3. Employee Benefits	3000-3999	681,911.00	8.90%	742,620.00	14.69%	851,698.00
4. Books and Supplies	4000-4999	859,477.00	-22.37%	667,238.00	0.00%	667,238.00
5. Services and Other Operating Expenditures	5000-5999	2,321,445.00	-46.12%	1,250,845.00	0.00%	1,250,845.00
6. Capital Outlay	6000-6999	502,040.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	202.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,479,186.00	-18.65%	6,898,238.00	3.42%	7,134,442.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(942,515.00)		(130,771.00)		(366,975.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,442,971.74		6,500,456.74		6,369,685.74
2. Ending Fund Balance (Sum lines C and D1)		6,500,456.74		6,369,685.74		6,002,710.74
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	7,500.00		7,500.00		7,500.00
b. Restricted	9740	278,101.48		278,101.48		278,101.48
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,161,213.93		3,539,213.26		3,216,541.26
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,053,641.33		2,544,871.00		2,500,568.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,500,456.74		6,369,685.74		6,002,710.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,053,641.33		2,544,871.00		2,500,568.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,053,641.33		2,544,871.00		2,500,568.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		24.22%		36.89%		35.05%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		8,479,186.00		6,898,238.00		7,134,442.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		8,479,186.00		6,898,238.00		7,134,442.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		423,959.30		344,911.90		356,722.10
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
8. Reserve Standard (Greater of Line F6 or F7)		423,959.30		344,911.90		356,722.10
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2015-16 and 2016-17 Revenues reduced by Lottery apportionment (funding to ROP's ended June 30, 2015), no COLA, assumes ROP funds pass-thru by JPA member districts at 2012-13 levels.						
2015-16 and 2016-17 Expenditures include STRS and PERS rate increase, Certificated and Classified salaries include step and column increase						

Second Interim
2014-15 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

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

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

CRITERIA AND STANDARDS

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

5. CRITERION: Salaries and Benefits

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

It is likely that for many JPAs the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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 (2011-12)	4,481,628.74	6,339,717.76	70.7%
Second Prior Year (2012-13)	4,213,966.43	5,872,623.81	71.8%
First Prior Year (2013-14)	4,729,525.20	6,859,752.04	68.9%
	Historical Average Ratio:		70.5%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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):	65.5% to 75.5%	65.5% to 75.5%	65.5% to 75.5%

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 (2014-15)	4,796,022.00	8,479,186.00	56.6%	Not Met
1st Subsequent Year (2015-16)	4,980,155.00	6,898,238.00	72.2%	Met
2nd Subsequent Year (2016-17)	5,216,359.00	7,134,442.00	73.1%	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)

Current year expenditures include one-time expenditures in capital outlay which increases total expenditures and lowers the ratio for salaries and benefits

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	0.00	0.00	0.0%	No
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	No
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	30,000.00	30,000.00	0.0%	No
1st Subsequent Year (2015-16)	30,000.00	30,000.00	0.0%	No
2nd Subsequent Year (2016-17)	30,000.00	30,000.00	0.0%	No

Explanation
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	7,506,671.00	7,506,671.00	0.0%	No
1st Subsequent Year (2015-16)	7,147,668.00	6,737,467.00	-5.7%	Yes
2nd Subsequent Year (2016-17)	7,147,668.00	6,737,467.00	-5.7%	Yes

Explanation
(required if Yes)

Revenues in subsequent years are reduced by lottery funds. Lottery funding for ROP's end June 30, 2015.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	859,477.00	859,477.00	0.0%	No
1st Subsequent Year (2015-16)	859,477.00	667,238.00	-22.4%	Yes
2nd Subsequent Year (2016-17)	859,477.00	667,238.00	-22.4%	Yes

Explanation
(required if Yes)

Subsequent years reduced by one-time expenditures in current year

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	2,321,445.00	2,321,445.00	0.0%	No
1st Subsequent Year (2015-16)	2,318,036.00	1,250,845.00	-46.0%	Yes
2nd Subsequent Year (2016-17)	1,466,832.00	1,250,845.00	-14.7%	Yes

Explanation
(required if Yes)

Expenditures in subsequent years are reduced by one-time expenditures for facilities repairs and maintenance

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2014-15)	7,536,671.00	7,536,671.00	0.0%	Met
1st Subsequent Year (2015-16)	7,177,668.00	6,767,467.00	-5.7%	Not Met
2nd Subsequent Year (2016-17)	7,177,668.00	6,767,467.00	-5.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	3,180,922.00	3,180,922.00	0.0%	Met
1st Subsequent Year (2015-16)	3,177,513.00	1,918,083.00	-39.6%	Not Met
2nd Subsequent Year (2016-17)	2,326,309.00	1,918,083.00	-17.5%	Not Met

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

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

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

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

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

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

Revenues in subsequent years are reduced by lottery funds. Lottery funding for ROP's end June 30, 2015.

- 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)

Subsequent years reduced by one-time expenditures in current year

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

Expenditures in subsequent years are reduced by one-time expenditures for facilities repairs and maintenance

7. CRITERION: Facilities Maintenance

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

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

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	24.2%	36.9%	35.1%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.1%	12.3%	11.7%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	(942,515.00)	8,479,186.00	11.1%	Not Met
1st Subsequent Year (2015-16)	(130,771.00)	6,898,238.00	1.9%	Met
2nd Subsequent Year (2016-17)	(366,975.00)	7,134,442.00	5.1%	Met

8C. Comparison of JPA Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing both the unrestricted and restricted budgets, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Deficit in the current year is due one-time expenditures in the Reserve Allocation Plan

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 (2014-15)	6,500,456.74	Met
1st Subsequent Year (2015-16)	6,369,685.74	Met
2nd Subsequent Year (2016-17)	6,002,710.74	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 (2014-15)	5,307,135.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	JPA ADA		
5% or \$64,000 (greater of)	0	to	300
4% or \$64,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	8,479,186.00	6,898,238.00	7,134,442.00
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)	8,479,186.00	6,898,238.00	7,134,442.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	423,959.30	344,911.90	356,722.10
6. Reserve Standard - by Amount (\$64,000 for JPAs with less than 1,001 ADA, else 0)	64,000.00	64,000.00	64,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	423,959.30	344,911.90	356,722.10

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,053,641.33	2,544,871.00	2,500,568.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	2,053,641.33	2,544,871.00	2,500,568.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.22%	36.89%	35.05%
JPA's Reserve Standard (Section 10B, Line 7):	423,959.30	344,911.90	356,722.10
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
This item is not applicable for JPAs.					
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- 1. a. Does your JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
- 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, 2014
		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	01-8781	01-5624	
TOTAL:				109,427

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Building Lease	270,436	279,901	289,698	299,837
Total Annual Payments:	270,436	279,901	289,698	299,837
Has total annual payment increased over prior year (2013-14)?		Yes	Yes	Yes

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

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.

Increases to be funded by General Fund

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

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

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

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	554,593.00	554,593.00
b. OPEB unfunded actuarial accrued liability (UAAL)	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, 2013	Oct 31, 2013

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2014-15)	70,355.00	70,355.00
1st Subsequent Year (2015-16)	70,355.00	70,355.00
2nd Subsequent Year (2016-17)	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 (2014-15)	22,619.00	22,619.00
1st Subsequent Year (2015-16)	22,619.00	22,619.00
2nd Subsequent Year (2016-17)	22,619.00	22,619.00

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

Current Year (2014-15)	22,619.00	22,619.00
1st Subsequent Year (2015-16)	22,619.00	22,619.00
2nd Subsequent Year (2016-17)	22,619.00	22,619.00

d. Number of retirees receiving OPEB benefits

Current Year (2014-15)	11	11
1st Subsequent Year (2015-16)	12	12
2nd Subsequent Year (2016-17)	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
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Current Year (2014-15)	0.00	0.00
a. 1st Subsequent Year (2015-16)	0.00	0.00
a. 2nd Subsequent Year (2016-17)	0.00	0.00
b. Current Year (2014-15)	0.00	0.00
b. 1st Subsequent Year (2015-16)	0.00	0.00
b. 2nd Subsequent Year (2016-17)	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?

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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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?

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
25,321	25,321	25,321
1.0%	1.0%	1.0%
0.0%	0.0%	0.0%

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
73,751	75,964	78,243
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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? Yes
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	[]	[]	[]

One Year Agreement			
Total cost of salary settlement	[]	[]	[]
% change in salary schedule from prior year	[]	[]	[]
or			
Multiyear Agreement			
Total cost of salary settlement	[]	[]	[]
% change in salary schedule from prior year (may enter text, such as "Reopener")	[]	[]	[]

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 8,771

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
6. Amount included for any tentative salary schedule increases	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Yes	Yes	Yes
	7,146	7,146	7,146
	1.0%	1.0%	1.0%
	0.0%	0.0%	0.0%

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Yes	Yes	Yes
	20,814	21,438	22,081
	3.0%	3.0%	3.0%

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	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?
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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	8,673	8,673	8,673
3. Percent of H&W cost paid by employer	1.0%	1.0%	1.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,400	9,682	9,972
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

Comments:
(optional)

A9. Director of Business Services resigned February 2015. Replacement not yet hired as of 2/27/15.
--

End of Joint Powers Agency Second Interim Criteria and Standards Review

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	2014-15 Projected Totals
Ending Fund Balance	979Z	5,966,812.33
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	7,500.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	3,905,671.00
Prop 1D Carryover	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	1,294,671.00
General Reserve	9780	786,000.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	2,053,641.33
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 6300 Lottery: Instructional Materials		
Description	Object	2014-15 Projected Totals
Ending Fund Balance	979Z	161,378.49
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	161,378.49
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
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	2014-15 Projected Totals
Ending Fund Balance	979Z	116,722.53
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	116,722.53
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 9010 Other Restricted Local		
Description	Object	2014-15 Projected Totals
Ending Fund Balance	979Z	0.46
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.46
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

SACS2014ALL Financial Reporting Software - 2014.2.0
2/27/2015 8:53:36 PM

01-40402-0000000

Second Interim
2014-15 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)
- 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-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>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<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. 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, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334. 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

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

INTRA-FD-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 resources 3327 and 3328), by resource. PASSED

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

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create

a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
2/27/2015 8:53:50 PM

01-40402-0000000

Second Interim
2014-15 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-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>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<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. 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, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334. 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 - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

INTRA-FD-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

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.

SACS2014ALL Financial Reporting Software - 2014.2.0
2/27/2015 8:54:06 PM

01-40402-0000000

Second Interim
2014-15 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.	<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-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>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<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. 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, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334. 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 - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

INTRA-FD-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 resources 3327 and 3328), 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.



End of Board Packet