NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim represented and Standards. (Pursuant to Education Code (ESigned:	
NOTICE OF INTERIM REVIEW. All action shall be taken on this repor meeting of the governing board.	t during a regular or authorized special
To the County Superintendent of Schools: This Interim report and certification of financial condition are here of the JPA. (Pursuant to EC sections 41023 and 42131) Meeting Date: 3.19.2010	by filed by the governing lopard Signed: Besident of the Governing Board
CERTIFICATION OF FINANCIAL CONDITION	
X POSITIVE CERTIFICATION As President of the Governing Board of this JPA, I certify that by JPA will meet its financial obligations for the current fiscal year	•
QUALIFIED CERTIFICATION As President of the Governing Board of this JPA, I certify that by JPA may not meet its financial obligations for the current fiscal	
As President of the Governing Board of this JPA, I certify that by JPA will be unable to meet its financial obligations for the remainsubsequent fiscal year.	
Contact person for additional information on the interim report:	
Name: Steven Rabas	Telephone: 310 224-4209
Title: Director of Fiscal Services	E-mail: srabas@scroc.k12.ca.us

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.

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

Second Interim JPA CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2014-15

CRITE	RIA AND STANDARDS (con	tinued)	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.		х
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	х	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	х	
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	2011000000000
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		х

	LEMENTAL 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?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	х	

SUPPI	LEMENTAL INFORMATION (co	ntinued)	No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment? 	х	
		 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? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since first interim in OPEB liabilities? 	х	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	х	
		 If yes, have there been changes since 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:		, -
l		 Certificated? (Section S8A, Line 1b) 	n/a	
		 Classified? (Section S8B, Line 1b) 	n/a	
		 Management/supervisor/confidential? (Section S8C, Line 1b) 	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
АЗ	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?	х	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	х	

G = General Ledger Data; S = Supplemental Data

	THE PART OF THE PA		Data Sup	plied For:	
			2014-15 Board		
Form	Description	2014-15 Original Budget	Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
011	General Fund/County School Service Fund	G	G	G	GS
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
611	Cafeteria Enterprise Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Deferred Maintenance Fund				GS
MYPIO	Multiyear Projections - Special Reserve Fund for Postemployment Be				GS
MYPIO	Multiyear Projections - Special Reserve Fund for Capital Outlay Proje				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S
01CSI	Criteria and Standards Review				

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	6.00	0,0
2) Federal Revenue		8100-8299	70,253.00	70,253.00	45,505.00	70,253.00	0.00	0.03
3) Other State Revenue		8300-8599	7,744,909.00	7,744,909.00	3,606,662.88	7,744,909.00	0.00	0.03
4) Other Local Revenue		8600-8799	1,327,995.00	1,327,995.00	438,166.95	1,327,995.00	0.00	0.03
5) TOTAL, REVENUES		***************************************	9,143,157.00	9,143,157,00	4,090,334.83	9,143,157.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,800,837.00	2,800,837.00	1,182,387.96	2,800,837.00	0.00	0.07
2) Classified Salaries		2000-2999	1,705,912.00	1,705,912.00	820,233.96	1,705,912.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,518,895.00	1,743,282.00	1,306,674.51	1,743,282.00	0.00	0.09
4) Books and Supplies		4000-4999	450,693.00	450,693.00	287,331.74	450,693.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	2,603,329.00	2,603,329.00	674,069.06	2,603,329.00	0.00	0.0%
6) Capital Outlay		6000-6999	63,490.00	63,490.00	0.00	63,490.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			9,143,156.00	9,367,543.00	4,270,697.23	9,367,543.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.00	(224,386.00)	(180,362.40)	(224,386.00)		
O. OTHER FINANCING SOURCES/USES	4.4.			(223,000.00)	(100,002.13)	1227,000,007		
f) Interfund Transfers a) Transfers In		8900-8929	0.00	224,387.00	224,387.00	224,387.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.0%
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			(1,000,000.00)	(775,613.00)	(775,613.00)	(775,613.00)		

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)			(999,999.00)	(999,999,000)	(955,975.40)	(999,999.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	4,499,353.13	4,499,353.13		4,499,353.13	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)			4,499,353.13	4,499,353.13		4,499,353.13		
d) Other Restatements		9795	0.00	0.00	Į	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,499,353.13	4,499,353.13		4,499,353.13		
2) Ending Balance, June 30 (E + F1e)			3,499,354.13	3,499,354.13		3,499,354.13		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.60	}	0.00		
Prepaid Expenditures		9713	0.00	0.00	-	0.00		
All Others		9719	0.00	0.00	<u></u>	0.00		
b) Restricted c) Committed		9740	457,787.51	457,787.51		457,787.51		
Stab@zation Arrangements		9750	0.00	0.00	Į	0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	457,158.00	468,377.00		468,377.00		
Unassigned/Unappropriated Amount		9790	2,574,408.62	2,563,189.62	Ì	2,563,189.62		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (0)	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	0.07
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.03
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.03
No Child Left Behind	3200, 3205, 4036	8290	0.00	0.00	0.00	0.00	0.00	0.09
Vocational and Applied Technology Education	3500-3699	8290	70,253.00	70,253.00	0.00	70,253.00	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	45,505.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			70,253.00	70,253.00	45,505.00	70,253.00	0.00	0.0
OTHER STATE REVENUE								ĺ
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	7,744,909.00	7,744,909.00	3,606,662.88	7,744,909.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			7,744,909.00	7,744,909.00	3,606,662.88	7,744,909.00	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	0.6
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.6
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	10,000.00	10,000.00	4,750.82	10,000.00	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	900,000.00	900,000.00	381,716.00	900,000.00	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	0.00	544.99	0.00	0.00	0.0
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0

19 40196 0000000 Form 01I

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	417,995.00	417,995.00	50,185.14	417,995.00	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	9.00	0.03
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	970.00	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	9.00	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			1,327,995.00	1,327,995.00	438,166.95	1,327,995.00	0.00	0.0
OTAL, REVENUES			9,143,157,00	9,143,157.00	4.090.334.83	9,143,157.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (U)	Difference (Col B & D) (E)	% Dill Column B & D (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	2,339,472.00	2,339,472.00	908,475.98	2,339,472.00	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	461,365.00	461,365.00	273,911.98	461,365.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		2,800,837.00	2,800,837.00	1,182,387.96	2,800,837.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	73,069.36	73,069.36	25,294.42	73,069.36	0.00	0.0%
Classified Support Salaries	2200	187,281.00	187,281.00	94,298.02	187,281.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	289,433.00	289,433.00	140,411.52	289,433.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	1,156,128.64	1,156,128.64	560,230.00	1,156,128.64	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		1,705,912.00	1,705,912.00	820,233.96	1,705,912.00	0.00	0.0%
employee Benefits							
STRS	3101-3102	294,646.26	294,646.26	104,026.35	294,646.26	0.00	0.0%
PERS	3201-3202	226,306.42	226,306.42	82,933.06	226,306.42	0.00	0.0%
OASDI Medicare/Alternative	3301-3302	65,144.47	65,144.47	28,303.51	65,144.47	0.00	0.0%
Health and Welfare Benefits	3401-3402	4,131.60	4,131.60	7,661.30	4,131.60	0.00	0.0%
Unemployment Insurance	3501-3502	2,246.27	2,246.27	976.02	2,246.27	0.00	0.0%
Workers' Compensation	3601-3602	101,046.98	101,046.98	45,054.80	101,046.98	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	224,387.00	212,346.47	224,387.00	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	825,373.00	825,373.00	825,373.00	825,373.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		1,518,895.00	1,743,282.00	1,306,674.51	1,743,282.00	0.00	0.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	29,270.75	23,681.65	11,883.79	23,681.65	0.00	0.0%
Materials and Supplies	4300	271,584.25	281,723.23	142,891.50	281,723.23	0.00	0.0%
Noncapitalized Equipment	4400	149,838.00	145,288.12	132,556.45	145,288.12	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		450,693.00	450,693.00	287,331.74	450,693.00	0.00	0.0%

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dill Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.03
Travel and Conferences		5200	26,891.00	20,891.00	8,135.39	20,891.00	0.00	0.07
Dues and Memberships		5300	21,846.00	21,846.00	12,998.20	21,846.00	0.00	0.0
Insurance		5400-5450	120,000.00	120,000.00	76,997.00	120,000.00	0.00	0.05
Operations and Housekeeping Services		5500	229,843.00	229,843.00	131,580.31	229,843.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	ils	5600	35,368.00	35,015.69	8,008.42	35,015.69	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	2,118,505.00	2,124,857.31	413,894.09	2,124,857.31	0.00	0.0
Communications		5900	50,876.00	50,876.00	22,455.65	50,876.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDE	TURES		2,603,329.00	2,603,329.00	674,069.06	2,603,329.00	0.00	0.03
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	0.60	0.00	0.0
Equipment		6400	63,490.00	63,490.00	0.00	63,490.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		******************	63,490.00	63,490.00	0.00	63,490.00	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	0.03
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	losts)		0.00	0.00	0.00	0.00	0.00	0.0

2014-15 Second Interim General Fund Revenues, Expenditures, and Changes in Fund Balance

19 40196 0000000 Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co! B & D) (E)	% DHf 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 OF	OSTS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,143,156.00	9,367,543.00	4.270,697.23	9,367,543.00		

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 Interlund Transfers in		8919	0.00	224,387.90	224,387.00	224,387.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	224,387.00	224,387.00	224,387.00	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	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,600.00	1,000,000.00	1,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000,000.00)	(775,613.00)	(775,613.00)	(775,613.00)		

Second Interim General Fund Exhibit: Restricted Balance Detail

19 40196 0000000 Form 01i

Printed: 3/11/2015 10:11 AM

		2014/15
Resource	Description	Projected Year Totals
6300	Lottery: Instructional Materials	340,419.44
6360	Pupils with Disabilities Attending ROC/P	61,788.07
9010	Other Restricted Local	55,580.00
Total, Restr	icted Balance	457,787.51

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	10.00	10.00	732.83	10.00	0.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	732.83	10.00	W	
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	120,000.00	120,000.00	35,329.08	120,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	140,000.00	140,000.00	36,733.42	140,000.00	0.00	0.0%
6} Capital Outlay		6000-6999	0.00	0.00	10,113.00	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			260,000.00	260,000.00	82,175.50	260,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)			(259,990.00)	(259,990.00)	(81,442.67)	(259,990,00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		

	(A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	B & D (F)
	740,010,00	740,010.00	918,557.33	740,010.00		
			• ,			
9791	49,934.35	49,934.35		49,934.35	0.00	0.0%
9793	0.00	0.00		0.00	0.00	0.0%
	49,934.35	49,934.35		49,934.35		
9795	0.00	0.00		0.00	0.00	0.0%
	49,934.35	49,934.35		49,934.35		
	789,944.35	789,944.35		789,944.35		
9711	0.00	0.00		0.00		
9712	0.00	0.00		0.00		
9713	0.60	0.00		0.00		
9719	0.00	0.00		0.00		
9740	0.00	0.00		0.00		
9750	0.00	0.00		0.00		
9760	0.00	0.60		0.00		
9780	789,944.35	789,944.35		789,944.35		
				T I		
	9793 9795 9711 9712 9713 9719 9740 9750 9760	9793 0.00 49,934.35 9795 0.00 49,934.35 789,944.35 789,944.35 9711 0.00 9712 0.00 9713 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 789,944.35	9793 0.00 0.00 49,934.35 49,934.35 9795 0.00 0.00 49,934.35 49,934.35 789,944.35 789,944.35 9711 0.00 0.00 9712 0.00 0.00 9713 0.00 0.00 9719 0.00 0.00 9740 0.00 0.00 9750 0.00 0.00 9760 0.00 0.00 9780 789,944.35 789,944.35	9791	9791	9791

2014-15 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

19 40196 0000000 Form 14l

Description	Resource Codes Object	ci Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year	8	3091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8	3099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue	8	3590	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	8	3631	0.00	0.00	0.00	0.00	0.00	0.0%
interest	8	3660	10.00	10.00	732.83	10.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8	3662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8	3699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fransfers In from All Others	8	3799	0.00	0.00	0.00	9.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10.00	10.00	732.83	10.00	0.00	0.0%
TOTAL, REVENUES			10.00	10.00	732.83	19.00		

Page 3

Description Res	source 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	35/65/ 0000	W	. 1-7		Λ=/		
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI-Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPE8, Affocated	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	120,000.00	84,000.00	0.00	84,000.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	36,000.00	35,329.08	36,000.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		120,000.00	120,000.00	35,329.08	120,000.00	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
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	140,000.00	140,000.00	36,733.42	140,000.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	S	140,000.00	140,000.00	36,733.42	140,000.00	0.00	0.0
CAPITAL OUTLAY							
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	10,113.00	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	10,113.00	0.00	0.00	0.0
OTHER OUTGO (excluding Translers of Indirect Costs)	:						
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENDITURES		260,000.00	260,000.00	82,175.50	260,000.00		

2014-15 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Orlginat Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	1,000,000.00	1,000,000.00	1,000,000.0	1,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interlund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources Translers from Funds of Lapsed-Reorganized LEAs Long-Term Debt Proceeds		8965	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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.0%
0555								
Transfers of Funds from Lapsed-Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	6.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c · d + e)			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		

Page 5

Second Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

19 40196 0000000 Form 14i

Printed: 3/11/2015 10:12 AM

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

Description	Resource Codes Object Codes	Orlginal 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	9.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	1,346.61	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	1,346.61	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	9.00	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%
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	9.00	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	1,346.61	0.60		
D. OTHER FINANCING SOURCES/USES					,,,,,		
1) Interlund Translers a) Translers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	224,387.00	224,387.00	224,387.00	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	(224,387.00)	(224,387.00)	(224,387.00)		

Description	Resource Codes Object Codes	Örlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DH(Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	(224,387.00)	(223,040.39)	(224,387.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	745,083.42	745,083.42		745,083.42	0.00	0.09
b) Audīt Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		745,083.42	745,083.42		745,083.42		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		745,083.42	745,083.42		745,083.42		
2) Ending Balance, June 30 (E + F1e)		745,083.42	520,696.42		520,696.42		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.60		
Stores	9712	0.00	0.00	1	0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	745,083.42	520,696.42		520,696.42		
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	Orkginai Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	1,346.61	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,346.61	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,346.61	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	9.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	224,387.00	224,387.00	224,387.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	224,387.00	224,387.00	224,387.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
сонтявитюмѕ								
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	(224,387.00)	(224,387.00)	(224,387.00)		

Second Interim Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

19 40196 0000000 Form 20l

Printed: 3/11/2015 10:13 AM

		2014/15
Resource	Description	Projected Year Totals
Total, Restr	icted Balance	0.00

2014-15 Second Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (0)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES						1919+ 1. 4.4 1.4	
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	278,088.00	278,086.00	152,503.96	278,086.00	0.00	0.0%
5) TOTAL, REVENUES		278,086.00	278,086,00	152,503.96	278,086.00		
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	25,000.00	25,000.00	13,734.00	25,000.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	75,000.00	75,000.00	29,928.00	75,000.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	74,386.34	0.00	0.00	0.03
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		100,000.00	100,000.00	118,048.34	100,000.00	- II-	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		178,086.00	178,086.00	34,455.62	178,086.00		
D. OTHER FINANCING SOURCES/USES		***************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		110,000.00		
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	0.07
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		

2014-15 Second Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	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)			178,086.00	178,086,00	34,455.62	178,086.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	490,349.35	490,349.35		490,349.35	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			490,349.35	490,349.35		490,349.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.03
e) Adjusted Beginning Balance (F1c + F1d)			490,349.35	490,349.35		490,349.35		
2) Ending Balance, June 30 (E + Fte)			668,435.35	668,435.35		668,435.35		
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	ļ	0.00		
b) Legally Restricted Balance c) Committed		9740	46,205.08	46,205.08		46,205.08		
Stabžízation Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned Unappropriated		9780	622,230.27	622,230.27	-	622,230.27		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 Second Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	277,936.00	277,936.00	151,658.99	277,936.00	0.00	0.0%
interest		8660	150.00	150.00	844.97	150.00	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			278,086.00	278,086.00	152,503.96	278,086.00	0.00	0.0%
TOTAL, REVENUES	2000-040 .		278,086.00	278,086.00	152,503.96	278,086.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (0)	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	6.00	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
OPE8, Affocated	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	0.6
Materials and Supplies	4300	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	13,734.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		25,000.00	25,000.00	13,734.00	25,000.00	0.00	0.0
ERVICES 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
Fransfers 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	75,000.00	75,000.00	29,928.00	75,000.00	0.00	0.0
Communications	5900	0.00	0.00	0.00	0.00	9.00	0.0
OTAL, SERVICES AND OTHER OPERATING EXPENDITE	IRES	75,000.00	75,000.00	29,928.00	75,000.00	0.00	0.0

Description F	Resource Codes	Object Codes	Orlginal 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	68,742.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	5,644.34	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	74,386.34	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Translers 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 Co	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			100,000.00	100,000.00	118,048.34	100,000.00	_	

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS	nesoules saucs object source			(0)	(5)	(0)	
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	6.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds	0074	200	0.00	0.00	0.00	0.00	0.00
Proceeds from Certificates of Participation	8971	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 USES		0.00	0.00	0.00	0.00	0.00	0.0%
0020							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (2 - b + c - d + 8)		0.00	0.00	0.00	0.00		

Second Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

19 40196 0000000 Form 40l

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	46,205.08
Total, Restricte	ed Balance	46,205.08

Second Interim 2014-15 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Southern California ROP Los Angeles County			-	Second 2014-15 INTE Cashflow Workshe	Second Interim 2014-15 INTERIM REPORT Cashilow Worksheet - Budget Year (1)	_				19 40196 0000000 Form CASH
	Object	Beginning Batances (Ref Only)	γlαΓ	August	September	October	November	December	vietnel.	Fahriaw
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	<u> </u>									
A. BEGINNING CASH			4,047,655.76	2,352,604.80	2,240,551.49	2,392,312,39	2,591,529.51	2,825,794.31	3,042,874,76	3.190.097.27
B. RECEIPTS LOFF/Revenue Limit Sources Principal Apportionment	8010-8018							To the state of th		
Property Taxes	8020-8079	(2) (1) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4								
Foderal Devento	8080-808			10 070 10						
Other State Revenue	8300-8289			403.164.90	389.033.90	700.261.02	713.681.02	700 261 02	700 261 02	700.281.02
Other Local Revenue	8600-8799		(2,990.00)	80,155.00	132,145.00	66,469,84	41,204.00	128,898.11	(7.715.00)	380,000.00
Interfund Transfers In All Other Financing Sources	8910-8929					224,387.00				
TOTAL RECEIPTS	2000		(2,990.00)	509,168,21	521,178.90	991,117.86	729,036,71	829.159.13	738.051.02	1.080.261.02
O DISBURSEMENTS	000		Č	1	000					
Classified Salaries	6662-0002		00.0	104 833 38	110 385 07	157 803 83	145 949 371	140 969 95	246,702,49	280,000.00
Employee Benefits	3000-3399		833.373.03	26.719.59	28 921 89	253 865 74	(A6.955.07)	179 661 40	149,043,93	150,000,00
Books and Supplies	4000-4999		106.572.30	54.640.23	35,328,27	33 243 63	34 337 93	10,001,49	12 100 73	20,000,00
Services	5000-5999		139,589.33	78,107.08	102,826,97	67.730.61	105.221.76	65.072.70	115.520.61	115,000,00
Capital Outlay	6000-6599						0.00			
Other Outgo	7000-7499									
Interrund Fransfers Out All Other Financing Hees	7630-7629			1,000,000.00						
TOTAL DISBURSEMENTS	2001-0001		1,079,534.66	1,318,011.03	348,809,22	812,152,11	513.942.63	616.262.98	581.984.60	659.607.49
D. BALANCE SHEET ITEMS										
Assets and Deterred Outhows	2000									
Accounts Receivable	9200-9299	1,747.214.69	1.021.953.25	692.688.00	4.368.00	8,770,83	13 750.31	1 397 32	R 0777 DO	
Due From Other Funds	9310							7000	20.7.7.0	
Stores	9320									
Prepaid Expenditures	8330									
Outer Current Assets Deferred Outflows of Besources	9390		00.00							
SUBTOTAL	3	1,747,214,69	1,021,953.25	692,688,00	4.368.00	8.770.83	13.760.31	1.397.32	6.077.00	00.0
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,190,058.60	1,634,479.55	(4,101.51)	24,976.78	(11,480,54)	(5,410.41)	(2,786.98)	14,920.91	
Due To Other Funds	9610									
Current Loans Unearned Revenues	9640									
Deferred Inflows of Resources	0696									
SUBTOTAL		1,190,058.60	1,634,479.55	(4,101.51)	24,976.78	(11,480.54)	(5,410,41)	(2,786.98)	14,920.91	0.00
Nonoperating Suspense Clearing	9									
TOTAL BALANCE SHEET ITEMS		557,156.09	(612,526.30)	696,789.51	(20,608.78)	20,251.37	19,170.72	4,184.30	(8,843.91)	0.00
E. NET INCREASE/DECREASE (B - C + D)	<u>آ</u>		(1,695,050,96)	(112,053.31)	151,760.90	199,217.12	234,264,80	217,080,45	147,222.51	420,653.53
F. ENDING CASH (A + E)			2,352,604.80	2,240,551,49	2,392,312.39	2,591,529,51	2,825,794.31	3,042,874,76	3,190,097.27	3,610,750.80
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

Printed: 3/11/2015 10:14 AM

ACTIVILS THROUGH THE POWN IN	Sourieri Odiroria nOr Los Angeles County			Cashflow	Cashflow Worksheet - Budget Year (1)	t Year (1)				Form CASH
100 100			March	April	Mav	ann	Accrision	Adilictmonte	, ATOT	1300110
8100-8199 8100-8	ACTUALS THROUGH THE MONTH C							en manne de	IOIAL	DUDGE!
800-8079 800	A. BEGINNING CASH			3,756,011.82		3,918,432,32				
1000-5859 1000	B. RECEIPTS LCFF/Revenue Limit Sources									
1000-1999 1000-1909 1000	Principal Apportionment	8010-8019							•	
8100-8659	Property Taxes	8020-8079							0.00	0,00
Section-6559 Sect	Miscellaneous Funds	8080-8089							00.0	00.0
Section 4799 TOO 2811.02 TOO 281.02	Federal Revenue	8100-8299	0.00				24.748.00	***************************************	70.253.00	70 253 00
1000-1999 100,000 to 100,	Other State Revenue	8300-8599		700,261,02	700,261,02	700.261,02	636.941.02		7 744 909 00	7 744 909 00
1000-05599 250,000.00 250	Other Local Revenue	8600-8799	100,000,00	100,000.00	152,990.00	156,838.05			1.327.995.00	1 327 995 00
1000-1909 280,000.00 220,000.00 220,400.00 220,440.00 220,	Interfund Transfers In	8910-8929							224.387.00	00 288 766
1001-1689 280,000.00 280,000.00 280,000.00 282,440.00 282,440.00 282,440.00 282,440.00 282,000.00 282,440.00 282,440.00 282,000.00 282,000.00 282,440.00 282,440.00 282,440.00 282,000.00 282,000.00 282,440.00 282,440.00 282,000.00 282,	All Other Financing Sources	8930-8979							0.00	0.00
1000-1999 280,000,00 280,000,00 280,000,00 280,000,00 280,000,00 280,000,00 280,000,00 150,	IOIAL RECEIPTS			800,261.02	853,251.02	857,099.07	661,689.02	00.0	9,367,544.00	9,367,544,00
1000-2399 15,000.00 15,0	C. DISBURSEMENTS	7	***************************************							
2000-2959 72,000,000 72,000,000 72,000,000 73,000	Classified Calaries	2000-2000	00.000,092	280,000.00	275,000.00	280,000.00			2,800,837.00	
1000-4559 115,000.00 11,500.00 11,	manione Benefits	2000-2000	00,000,000	150,000,00	20,000,000	150,000.00			1,705,912.00	
1200-0599 135,000.00 135,	Books and Simpling	3000-3388	72,000.00	72.000.00	72,000.00	72,000.00	72,000,00		1,743,282.00	
115,000,000 115,000,000 115,000,000 1231,688.40 2,660,2690 0,000	Configuration Supplies	4000-4999	38,000.00	38,000.00	38,000.00	11,361,26			450,693.00	
TODO-3659	Services	2000-2999	115,000.00	115.000.00	237,601.54	115,000.00	1,231,658.40		2,603,329.00	
7000-70249 70207-7629	Capital Outlay	6000-6288	0.00	63,490.00					63,490.00	
7607-7629 7607-7629 772,601.24 628,361.26 1,662,785,48 0.00 10,367,543.00 10,000,000.00 10,367,543.00 10,000,000.00 10,367,543.00 10,000,000.00 10,367,742,301.24 10,000,000.00 10,367,782,84 1,662,785,48 0.00 10,367,782,84 10,000,000.00 1,662,785,48 1,662,785,48 0.00 10,367,782,90 10,000,000.00 1,662,785,48 1,662,785,48 0.00 1,650,597,80 10,000,000.00 1,660,782,84 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000.00 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000,000 1,650,597,80 10,000,000,000 1,650,597,80 10,000,000,000,000 1,650,597,80 10,000,000,000,000 1,650,597,80 10,000,000,000,000 1,650,597,80 10,000,000,000,000,000,000 10,000,000,000,000 1,650,597,80 10,000,000,000,000,000,000,000 10,000,000,000,000,000,000,000 10,000,000,000,000,000,000,000,000,000 10,000,000,000,000,000,000,000,000 10,000,000,000,000,000,000,000,000,000 10,000,000,000,000,000,000,000,000,000,	Other Outgo	7000-7499							00:0	0.00
111-8198 ESS,000.00 718,490.00 772,601.54 ESB,861.26 1,662,785,48 0.00 10,367,543.00 0.00	Interrund Transfers Out	7600-7629							1,000,000.00	1,000,000.00
9111-9199 9200-9299 9200-9299 9320 9320 9320 9320 9320 9320 9320	All Other Financing Uses	/630-/699							0.00	0,00
9111-6199 9200-9299 9320 9320 9320 9320 9320 9320 9320	D DAY ANOTH THE STATE OF THE ST		655,000.00	718,490.00	772,601.54	628,361.26	1,662,785.48	00.0	10,367,543.00	10,367,543.00
9311-9199 9200-9299 9320 9320 9320 9320 9320 9320 9320	O. BALANCE SHEET I FINDS									
1	Cash Not In Transition	2								
S200-9239 9330 9330 9330 9330 9330 9330 9330	Account Descirable	911-1-19							0.00	
1420 1420	Die Eren Otter Erens	9200-9239							1,749,014,71	
93200 9340 9430 9430 9430 9430 9430 9430 94		0156							00.0	
9330 9330 0.000 9430 0.00 0.00 0.00 0.00 9430 0.00 0.00 0.00 0.00 0.00 950-9599 0.00 0.00 0.00 1,485,014,71 0.00 9640 9650 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 0.00 <	Siores	9320							0.00	
\$350.0 \$320.0 \$0.00 <	Prepaid Expenditures	9330							0.00	
\$450 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,749,014,71 0.00 0.00 0.00 1,749,014,71 0.00 0.00 0.00 1,749,014,71 0.00 <	Other Current Assets	9340							0.00	
5500-5599 9610-9690 9650 9680 9680 9680 9680 9680 9680 9680 968	Deferred Outflows of Resources	9490							00.0	
S C C D D D D D D D D D D D D D D D D D	SUBTOTAL		00:00	0.00	0.00	00.0	0.00	0.00	1,749,014,71	
560-5699 4,650,597.80 9610 9610 0.00 9620 0.00 0.00 9620 0.00 0.00 9620 0.00 0.00 9620 0.00 0.00 9630 0.00 0.00 9630 0.00 0.00 9630 0.00 0.00 9630 0.00 0.00 9640 0.00 0.00 9650 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9671/30.20 0.00 0.00 9671/30.20 0.00 0.00 9671/30.20 0.00 0.00 9671/30.20 0.00 0.00 9671/30.20 0.00 0.00 9671/30.20 0.00 0.00 9671/30.20 0.00 0.00 9671/30.20 0.00 0.00 9671/30.20 0.	Liabilities and Deferred Inflows									
S C C D S S S S S S S S S S S S S S S S	Accounts Payable	9500-9599							1.650.597.80	
9640 9650 9650 9650 9650 9650 9650 9650 965	Due To Other Funds	9610							0.00	
9650 9680 9680 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Current Loans	9640							0.00	
S C D D D D D D D D D D D D D D D D D D	Unearned Revenues	9650							000	
S - C - D) 3.756.011.82 3.837.782.84 3.918.432.32 4.147.170.13 (1.001.096.46) 0.00 (.000 (.001.096.46) 0.00 (.001.096.46) 0.00 (.001.096.46) 0.00 (.001.582.09)	Deferred Inflows of Resources	0696							000	
S	SUBTOTAL		00.0	00.0	0.00	00.0	000	000	1 850 597 80	
S -C + D) 145,261.02 81,771.02 80,649,48 228,737.81 (1,001,096,46) 0.00 (901,582.09) (901,582.09) (901,582.09)	Nonoperating	= WAsa							2000	
S 0.00 0.00 0.00 0.00 0.00 0.00 0.00 98.416.91 - C + D) 145,261.02 81,771.02 80,649.48 228,737.81 (1,001,096.46) 0.00 (901,582.09) 3,756,011.82 3,837,782.84 3,918,432.32 4,147,170.13 (1,001,096,46) (901,582.09)	Suspense Clearing								0.00	
- C + D) 145,261.02 81,771.02 80,649,48 228,737.81 (1,001,096,46) 0.00 (901,582.09) (901,582.09) (901,582.09)	TOTAL BALANCE SHEET ITEMS		00:00	00:00	00:0	0.00	0.00	0.00	98.416.91	
3,756,011,82 3,837,782,84 3,918,432,32 4,147,170,13 seeming and the seeming an	E. NET INCREASE/DECREASE (B - C	(a)	_	81,771.02	80,649.48	228,737.81	(1,001,096.46)	0.00	(901,582,09)	(00'666'666)
	F. ENDING CASH (A + E)		_	3,837,782.84	3,918,432,32	4,147,170,13		English and a second second second		
	G. ENDING CASH, PLUS CASH				300 STO STO STORY					Thursday with the party of the

Southern California ROP Los Angeles County			O	Second 2014-15 INTER	Second Interim 2014-15 INTERIM REPORT Cashflow Worksheet - Budget Year (2)					19 40196 0000000 Form CASH
	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	veinel.	, restricted
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,147,170,13	3,177,448.90	3,177,448.90	3,177,448.90	3,177,448.90	3,177,448.90	3.177.448.90	3.177.448.90
B. RECEIPTS LOFF/Revenue Limit Sources Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
All Other Financing Sources	8930-8929									
TOTAL RECEIPTS			0.00	0.00	0.00	00.0	00.0	00.0	00.0	000
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Translaves Repetits	2000-2000									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Intertund Transfers Out	7600-7629									
TOTAL DISBURSEMENTS	660/-060/		00.0	00.0	00.0	00.0	00 0	00.0	00.0	000
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows					*****					
Cash Not In Treasury	9111-9199		A. 600. 000							
Due From Other Frode	9200-929	680,789.79	680,799.79							
Stores	830									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		680,799,79	620,799.79	0.00	0.00	00.00	00.00	0.00	0.00	00:0
Labilities and Deterred Inflows					•					
Accounts Payable Due To Other Brinds	9500-9588	1,650,521,02	1,650.521.02							
Current Loans	9000									
Uneamed Revenues	9650									
Deferred Inflows of Resources	0696									
SUBTOTAL		1,650,521.02	1,650,521.02	0.00	00.0	0.00	00.0	00'0	00:00	0.00
Nonoperating Sispense Clearing	0010									
TOTAL BALANCE SHEET ITEMS		(969,721,23)	(969,721,23)	0.00	0.00	0.00	00.0	00.0	00.0	000
E. NET INCREASE/DECREASE (B - C -] [o]	(1)2501/(dg11)250/(dg21)20/(dg21)20/(dg21)20/(dg21)20/(dg21)20/(dg21)20/(dg21)20/(dg21	(969,721,23)	0.00	00:00	00'0	00.0	00.0	00.0	000
F. ENDING CASH (A + E)			3,177,448.90	3,177,448.90	3,177,448.90	3,177,448.90	3,177,448.90	3,177,448,90	3,177,448.90	3.177,448.90
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

Printed: 3/11/2015 10:14 AM

Second Interim 2014-15 INTERIM REPORT Cashflow Worksheet - Budget Year (2)

Object March April May Name: 3,177,448,90 3,177,448,90 8010-8019 8020-8029 8000-8299 8000-8299	Name Name April March April Mary June Accruais Adulstments TOTAL EUDGET Name				Cashilow V	Cashilow Wolksheet " Budget 1 car (2)	n rear (2)				FOX CAN
Name Colored	Name of the color		Object	March	April	Mav	June	Accruais	Adiustments	TOTAL	BUDGET
1000 1000	Sector-	ACTUALS THROUGH THE MONTH OF (Enter Month Name):	666,600								
8000-8009	Compose Comp	, BEGINNING CASH	The september of the september of	3,177,448.90	3,177,448.90	3,177,448.90	3.177,448.90				
Concessed Conc	Color-10-10-10-10-10-10-10-10-10-10-10-10-10-	RECEIPTS									
Control of the cont	8000-600-600-600-600-600-600-600-600-600	Delegies Amende	0100 0100							8	
Concolumnts	1000-1999 1000	Disport, Toyou	9010-0019							00.0	
Secondaria Sec	8000-8099	Miscellaneous Funds	8080808							000	
1000-1898 2000-2898 2000	1000-1999 1000	Federal Beyenie	8100-8260							000	
1000-1899 10000-1899 10000-1899 10000-1899 10000-1899	1000-1899 1000-1899 1000	Other State Demosite	000000000000000000000000000000000000000							00.0	
1000-1899 2910-28129 2910	1000-1899 10000-1899 10000-1899 10000-1899 10000-1899	Outer State never toe	6666-0000							00.0	
1000-1899	1000-1999 1000	Oner Local Revenue	8278-0098							0.00	
1000-1999 2000-2099 2000	1000-1899 0.000	interfund Transfers In	82820168							00'0	
1000-1999 2000-2999 2000	Concessed Conc	All Other Financing Sources	8930-8979	000	000	00.0	000				0
1000-1999 1000	1000-1999 1000	DISBUBSEMENTS		200	200	2000	00:0				
1000-2009 1000	1000-2009 1000	Certificated Salaries	1000-1999							00'0	
1000-3999 3000	1000-3899 1000-3899 1000	Classified Salaries	2000-2999							0.00	
0000-4599	1000-1999 1000	Employee Benefite	3000-3000							00.0	0.0
1000 1000	5000-5899 5000	Books and Supplies	4000-4099							000	
1000-05293 100	1000-5529 1000		0000							00.0	
17000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 1700000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 170000-7429 1700000-7429 1700000-7429 1700000-7429 1700000-7429 1700000-7429 1700000-7429 1700000-7429 1700000-7429 1700000-7429 1700000-7429 17000000-7429 17000000-7429 1700000000000000000000000000000000000	1000-700-903 1000	Services	8889-000s							000	
7000-7429 7000-7	7000-7429	Capital Outlay	869-0009							0.00	
77807-7829 78807-7829 788	7580-7589 7580	Other Outgo	7000-7499							0.00	
7830-7839 1.11-9139 1.11	77830-77839 17830-77830 10.00	Interfund Transfers Out	7600-7629							00.0	***************************************
11-9199 9111-9199 9200-9299 9200-9	111-9199 1000 100	All Other Financing Uses	7630-7699								
Section	## 111-6199 ## 100-6299 ## 100	TOTAL DISBURSEMENTS		0.00	0.00	00.0	0.00				
111-9199 120-92999 120-92999 120-92999 120-92999 120-92999 120-92999 120-929999 120-929999 120-929999 120-929999 120-929999 120-929999 120-9299999	111-9199 910-9299 9200-9	BALANCE SHEET ITEMS							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
11-31-35 11-31-35	1-31 32 32 32 32 32 32 32	ssets and Deterred Outflows									
0.00-9029 9310 680,799,79 9320 9320 0.00 9320 0.00 0.00 9320 0.00 0.00 9320 0.00 0.00 9320 0.00 0.00 9320 0.00 0.00 9490 0.00 0.00 9640 0.00 0.00 9650 0.00 0.00 9650 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9670 0.00 0.00 9680 0.00 0.00	0.00-9239 880,799,78 9310 0.00 9320 0.00 9320 0.00 9320 0.00 9320 0.00 9320 0.00 9320 0.00 9320 0.00 9320 0.00 9320 0.00 9320 0.00 9320 0.00 9490 0.00 9610 0.00 9620 0.00 9620 0.00 9620 0.00 9620 0.00 9620 0.00 9620 0.00 9620 0.00 9620 0.00 9630 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Cash Not In Treasury	9111-9199							H	
9310 900 900 9220 9220 0.00 9230 0.00 0.00 9240 0.00 0.00 0.00 9450 0.00 0.00 0.00 9610 0.00 0.00 0.00 9620 0.00 0.00 0.00 9630 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00 0.00 9650 0.00 0.00	9310 9620 9020 <th< td=""><td>Accounts Receivable</td><td>9200-9299</td><td></td><td></td><td></td><td></td><td></td><td></td><td>KI.</td><td></td></th<>	Accounts Receivable	9200-9299							KI.	
9320 9320 9320 9320 9320 9320 9320 9320	9320 9320 93240 9490 9020 90240 9490 9020 90240 9610 9620 9020 9020 9630 9020 9020 9020 9020 9020	Due From Other Funds	9310							0.00	
9330 9360 0.00 <th< td=""><td>9320 900 0.00 0.00 0.00 9340 900 0.00 0.00 0.00 0.00 940 0.00 0.00 0.00 0.00 0.00 0.00 9610 9640 0.00 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 0.00 0.00 9610</td><td>Stores</td><td>9320</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td></th<>	9320 900 0.00 0.00 0.00 9340 900 0.00 0.00 0.00 0.00 940 0.00 0.00 0.00 0.00 0.00 0.00 9610 9640 0.00 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 0.00 0.00 9610	Stores	9320							0.00	
9340 9480 0.00 <th< td=""><td>9340 9480 960<!--</td--><td>Prepaid Expenditures</td><td>9330</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0</td><td></td></td></th<>	9340 9480 960 </td <td>Prepaid Expenditures</td> <td>9330</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>00.0</td> <td></td>	Prepaid Expenditures	9330							00.0	
9490	9490 0.00 <th< td=""><td>Other Current Assets</td><td>9340</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0</td><td></td></th<>	Other Current Assets	9340							00.0	
373-50 0.00 0.00 0.00 0.00 680,789,79 500-8589 9610 0.00 0.00 1,650,521.02 9640 9650 0.00 0.00 0.00 9680 0.00 0.00 0.00 1,650,521.02 9910 0.00 0.00 0.00 1,650,521.02 9910 0.00 0.00 0.00 1,650,521.02 9910 0.00 0.00 0.00 1,650,521.02 9910 0.00 0.00 0.00 1,650,521.02 9910 0.00 0.00 0.00 1,650,521.02 9910 0.00 0.00 0.00 0.00 9910 0.00 0.00 0.00 9910 0.00 0.00 0.00 9910 0.00 0.00 0.00 9910 0.00 0.00 0.00 9910 0.00 0.00 0.00 9910 0.00 0.00 0.00 9	35-50 0.00 <t< td=""><td>Defended Outliness of Department</td><td>2 2</td><td></td><td></td><td></td><td>The state of the s</td><td></td><td></td><td>900</td><td></td></t<>	Defended Outliness of Department	2 2				The state of the s			900	
00-00 0.00 <t< td=""><td>0.00 0.00 0.00 0.00 680,793,79 9610 9640 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 9620 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 9620 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00</td><td>Deferred Culliows of Resources</td><td>0545</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	0.00 0.00 0.00 0.00 680,793,79 9610 9640 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 9620 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9640 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 9620 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00 0.00 9630 0.00 0.00 0.00	Deferred Culliows of Resources	0545								
9610 1,650,531,02 9610 0.00 9640 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9670 0.00 9680 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 <td< td=""><td>00-8699 1,650,531,02 9610 0.00 9640 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9660 0.00 9670 0.00 9680 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00</td><td>SUBTOTAL</td><td></td><td>00.0</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td></td><td></td><td></td></td<>	00-8699 1,650,531,02 9610 0.00 9640 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9660 0.00 9670 0.00 9680 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00 9690 0.00	SUBTOTAL		00.0	0.00	0.00	0.00				
500-9569 1,650,521,02 9610 0.00 9640 0.00 9650 0.00 9650 0.00 9670 0.00 9680 0.00 9690 0.00 9610 0.00	500-9509 1,650,521,02 9610 9610 0.00 0.00 9640 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 1,650,521,02 0.00 96910 0.00 0.00 0.00 1,650,521,02 0.00 9910 0.00 0.00 0.00 0.00 1,650,521,02 9910 0.00 0.00 0.00 0,600 1,650,521,02 9910 0.00 0.00 0,00 0,600 1,650,521,02 9910 0.00 0.00 0,00 0,600 1,650,521,02 9910 0.00 0.00 0,00 0,660,721,23 1,774,448,90 9910 0.00 0,00 0,00 0,600 0,600 0,600 0,600 0,600 0,600 0,600 0,600 0,600 0,600 0,600 0,600 0,600 0,600 0,600 0,6	iabilities and Deferred Inflows									
9610 9640 9650 9650 9650 9650 9670 9680 9680 9680 9680 9680 9680 9680 968	9610 9640 9650 9650 9650 9650 9650 9650 9650 965	Accounts Payable	9500-9599							1.650.521.02	
9640 9650 9680 9680 9690 9690 9690 9690 9690 969	9640 9650 9650 9650 9650 9650 9650 9650 965	Duo To Other Flinds	0.50							000	
9640 9650 9650 9650 9650 9650 9670 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	9640 9650 9650 9650 9650 9650 9650 9650 965	Due to Other Funds	200							0,0	
9650 9690 9690 0.00 0.00 0.00 0.00 0.00 0.0	9650 9680 9680 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Current Loans	3640							000	
9690 9620 9630	9690	Unearned Revenues	9650							0.00	
9910 0.00 0.00 0.00 0.00 0.00 1,656,521,02 0.00 0.00 1,656,521,02 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	9910 0.00 0.00 0.00 0.00 0.00 0.00 1,650,521,02 0.00 0.00 0.00 1,650,521,02 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Deferred Inflows of Besources	0696							00'0	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	OTOTOTA!		0	000	000	000				
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	- A - C - C - C - C - C - C - C - C - C	•	20.0	20.0	0000	20.0				
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	lonoperating									
0.00 0.00 <th< td=""><td>0.00 <th< td=""><td>Suspense Clearing</td><td>9910</td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<></td></th<>	0.00 0.00 <th< td=""><td>Suspense Clearing</td><td>9910</td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Suspense Clearing	9910	_							
0.00 0.00 <th< td=""><td>0.00 <th< td=""><td>TOTAL BALANCE SHEET ITEMS</td><td></td><td>0.00</td><td>0.00</td><td>00.00</td><td>0.00</td><td></td><td></td><td></td><td>SOURCE STATE OF SOURCE STATE O</td></th<></td></th<>	0.00 0.00 <th< td=""><td>TOTAL BALANCE SHEET ITEMS</td><td></td><td>0.00</td><td>0.00</td><td>00.00</td><td>0.00</td><td></td><td></td><td></td><td>SOURCE STATE OF SOURCE STATE O</td></th<>	TOTAL BALANCE SHEET ITEMS		0.00	0.00	00.00	0.00				SOURCE STATE OF SOURCE STATE O
3,177,448,90 3,177,448,90	3,177,448,90 3,177,448,90	NET INCREASE/DECREASE (B - C +	[(a	0.00	00:00	00.0	0.00				0.0
		: ENDING CASH (A + E)			3,177,448.90	3,177,448,90	3,177,448.90				

Part I	l - General	Administrative	Share of Plant	Services Costs

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

usir	ng the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foot upied by general administration.	
A.	 Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) Contracted general administrative positions not paid through payroll Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. 	893,255.48
В.	Salaries and Benefits - All Other Activities 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	5,132,388.52
C.	Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	17.40%

Part II - Adjustments for Employment Separation Costs

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

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

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

Α.	Norma	Separation	Costs ((opti	ional)	١
----	-------	------------	---------	-------	--------	---

B. Abnormal or Mass Separation Costs (required)

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

O.	.0	O

ם -	ext III - Indigent Cost Pate Coloulation (Funds 01, 00, and 60, unless indicated at a miles)	
	rt III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α.	Indirect Costs 1. Other General Administration, less parties charged to restricted resources or an aritimate in	
	 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) 	004 540 55
	Centralized Data Processing, less portion charged to restricted resources or specific goals	984,512.55
	(Function 7700, objects 1000-5999, minus Line B10)	434,680.40
	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	
	goals 0000 and 9000, objects 5000-5999)	0.00
	4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,	0.00
	goals 0000 and 9000, objects 1000-5999)	0.00
	5. Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	205,384.82
	6. Facilities Rents and Leases (portion relating to general administrative offices only)	-
	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7. Adjustment for Employment Separation Costs	
	Plus: Normal Separation Costs (Part II, Line A) Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00
	9. Carry-Forward Adjustment (Part IV, Line F)	<u>1,624,577.77</u> 0.00
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,624,577.77
В		1,02-4,577.77
В.	Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5 /00 500 50
	 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 	5,122,539.53
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	631,820.13
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	<u>604,911.11</u> 0.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
	minus Part III, Line A4)	342,716.78
	8. External Financial Audit - Single Audit and Other (Functions 7190-7191,	*****
	objects 5000-5999, minus Part III, Line A3)	0.00
	9. Other General Administration (portion charged to restricted resources or specific goals only)	
	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00
	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
	except 0000 and 9000, objects 1000-5999)	0.00
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	974,987.68
	12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13. Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	7,676,975.23
c.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	. Jos ofor oling
v.	(For information only - not for use when claiming/recovering indirect costs)	
	(Line A8 divided by Line B18)	21.16%
_		21.10%
ט.	Preliminary Proposed Indirect Cost Rate (For final approved fixed with corns forward rate for use in 2015 10 assessment to a configuration of the configura	
	(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	A4 4A54
	LEIDO ATO GRIDGO DY LIEG DIO	21.16%

Part IV - Carry-forward Adjustment

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

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

the	approved r	ate. Rates used to recover costs from programs are displayed in Exhibit A.						
A.	Indirect	costs incurred in the current year (Part III, Line A8)	1,624,577.77					
В.	Carry-for	ward adjustment from prior year(s)						
	1. Carr	y-forward adjustment from the second prior year	0.00					
	2. Carr	y-forward adjustment amount deferred from prior year(s), if any	0.00					
c.	Carry-for	ward adjustment for under- or over-recovery in the current year						
		er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (0%) times Part III, Line B18); zero if negative	0.00					
	(app	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to ver costs from any program (0%) times Part III, Line B18); zero if positive	0.00					
D.	Prelimina	ary carry-forward adjustment (Line C1 or C2)	0.00					
E.	Optional allocation of negative carry-forward adjustment over more than one year							
	the LEA of the carry-	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA reforward adjustment be allocated over more than one year. Where allocation of a negative carry-forward acyeer does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establis	nay request that djustment over more					
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable					
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable					
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable					
	LEA requ	est for Option 1, Option 2, or Option 3						
			1					
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	0.00					

Second Interim 2014-15 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

19 40196 0000000 Form ICR

Printed: 3/11/2015 10:15 AM

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

Eligible Expenditures

(Objects 1000-5999 Indirect Costs Charged Rate Fund Resource except Object 5100) (Objects 7310 and 7350) Used

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						
LCFF/Revenue Limit Sources	8010-8099					1 de 12 (6) 4 (4)
2. Federal Revenues	8100-8299	70,253.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,744,909.00	-100.00%	0.00	0.00%	0.00
Other Local Revenues	8600-8799	1,327,995.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	224,387.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
e. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,367,544.00	-100.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		88488866		2,800,837.00		0.00
b. Step & Column Adjustment			3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5			
c. Cost-of-Living Adjustment		5 60 60 10 00 00				
d. Other Adjustments				(2,800,837.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,800,837.00	-100.00%	0.00	0.00%	0.00
2. Classified Salaries					55 60 55 55 55 65	
a. Base Salaries				1,705,912.00	-	0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,705,912.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,705,912.00	-100.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	1,743,282.00	-100.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	450,693.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	2,603,329.00	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	63,490.00	-100.00%	0.00	0.00%	0.00
,	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)					22.000 CT CT 42.05	
II. Total (Sum lines B1 thru B10)		10,367,543.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(999,999.00)		0.00		0.00
		(277,777.00)		0.00		0.00
D. FUND BALANCE		4 400 262 42		2 400 254 12		
1. Net Beginning Fund Balance (Form 011, line F1e)		4,499,353.13		3,499,354.13		3,499,354.13
2. Ending Fund Balance (Sum lines C and D1)		3,499,354.13		3,499,354.13		3,499,354.13
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	10,000.00		0.00		0.00
b. Restricted	9740	457,787.51		0.00	-	0.00
c. Committed	2.10	127,707231		5.00	-	0.00
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00	40000000000000000 -	0.00		0.00
e. Unassigned/Unappropriated	2.00	0.00		0.00		0.00
Reserve for Economic Uncertainties	9789	468,377.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,563,189.62		3,499,354.13		3,499,354.13
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,499,354.13		3,499,354.13	5756 S 52.575	3,499,354.13

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	Send of Fride	0.00
b. Reserve for Economic Uncertainties	9789	468,377.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,563,189.62		3,499,354.13		3,499,354.13
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)		3,031,566.62		3,499,354.13		3,499,354.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		29,24%		0.00%		0.00%
F. RECOMMENDED RESERVES						·
1. JPA ADA			D. St. Britains S.			
Used to determine the reserve standard percentage level on Line F5			are les cares		50.000.000.000.000.00	
(Enter ADA for current and two subsequent years, if applicable)		2,900.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		10,367,543.00	88888	0.00		0.00
3. Less: Special Education Pass-through						
(Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		10,367,543.00	-36554	0.00		0.00
5. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		311,026.29		0.00		0.00
7. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		64,000.00		64,000.00
8. Reserve Standard (Greater of Line F6 or F7)		311,026.29		64,000.00		64,000.00
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.

The Memorandum of Understanding (MOU) for ROC/P's expires June 30, 2015.

Description	Object Codes	Projected Year Totals (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 I and 2 in Columns C	and E;					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	10.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources	g000 g0*0	4 000 000 00				
a. Transfers In	8900-8929	1,000,000.00	-100.00%	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	8,000	0.00
6. Total (Sum lines A1 thru A5c)		1,000,010.00	-100.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	120,000.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	140,000.00	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	. 0.00%	0.00
9. Other Financing Uses	1000 1077	0.00	0.00%	0.00	. 0.00%	0.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)	7030 1077	0.00	0.00%	0.00	0.00%	0.00
11. Total (Sum lines B1 thru B10)		260,000.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		200,000.00	-100.00	0.00	0.00%	0.00
(Line A6 minus line B11)		740,010.00	4406655	0.00		0.00
		740,010.00	AND DATE OF THE PARTY.	0.00	GEORGE CONTRACTOR	0.00
D. FUND BALANCE						
Net Beginning Fund Balance	9791-9795	49,934.35	0.00000.00.00	789,944.35	90.00.00.00.00.00	789,944.35
2. Ending Fund Balance (Sum lines C and D1)	Į.	789,944.35		789,944.35		789,944.35
3. Components of Ending Fund Balance				·		
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00	[0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00	60.65 20.53 90.05	0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	789,944.35	100000	0.00		0.00
e. Unassigned/Unappropriated			5050500000000			
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00	30.000.000.000.000.00	789,944.35		789,944.35
f. Total Components of Ending Fund Balance	1					
(Line D3f must agree with Line D2)		789,944.35		789,944.35		789,944.35

E. ASSUMPTION	S

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Description	Object Codes	Projected Year Totals (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						
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.0
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.0
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.0
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.0
5. Other Financing Sources	g000 g030	0.00	0.000	2.00		
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00% \$00.0	0.00	0.00%	0.0
	0300-0333			0.00		0.0
6. Total (Sum lines A1 thru A5c)	7/2-3/A - 4/1/2/A - 1/1/2/A	0.00	0.00%	0.00	0.00%	0.0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.9
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.0
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.0
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	\$00.0	0.0
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.0
6. Capital Outlay	6000-6999	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%	0.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.0
9. Other Financing Uses		0.00	0.0070	0.00	0.0070	
a. Transfers Out	7600-7629	224,387.00	-100.00%	0.00	0.00%	0.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments (Explain in Section E below)			0.00%	0.00	0.0070	
11. Total (Sum lines B1 thru B10)		224,387.00	-100.00%	0.00	0.00%	0.0
C. NET INCREASE (DECREASE) IN FUND BALANCE		227,501.00	-700,0070	0.00	0.00%	
(Line A6 minus line B11)		(224,387.00)		0.00		0.0
,		(224,387,00)	55-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2-103-2	U,UA)		U.A
D. FUND BALANCE			88888		6040160.60.60	
1. Net Beginning Fund Balance	9791-9795	745,083.42		520,696.42		520,696.4
2. Ending Fund Balance (Sum lines C and D1)		520,696.42		520,696.42		520,696.4
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.0
b. Restricted	9740	0.00		0.00		0.0
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.0
2. Other Commitments	9760	0.00		0.00		0.0
d. Assigned	9780	520,696.42		0.00		0.0
e. Unassigned/Unappropriated	1		988888			
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.0
2. Unassigned/Unappropriated	9790	0.00	4666666	520,696.42		520,696.4
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		520,696.42		520,696.42		520,696.

E. ASSUMPTIONS
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2014-15 Second Interim Fund 40: Special Reserve Fund for Capital Outlay Projects Multiyear Projections Unrestricted/Restricted

19 40196 0000000 Form MYPIO:40

					[
	0.1	Projected Year	% Change	2015-16	% Change	2016-17
Description	Object Codes	Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
		(**/	127	(-)	(0)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C current year - Column A - is extracted)	and E;					
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.0
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.0
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.0
4. Other Local Revenues	8600-8799	278,086.00	-100.00%	0.00	0.00%	0.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	9.00%	0.00	0.00%	0.0
6. Total (Sum lines A1 thru A5c)		278,086.00	-100.00%	0.00	0.00%	0.0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.0
2. Classified Salaries	2000-2999	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
4. Books and Supplies	4000-4999	25,000.00	-100.00%	0.00	0.00%	0.0
5. Services and Other Operating Expenditures	5000-5999	75,000.00	-100.00%	0.00	0.00%	0.0
6. Capital Outlay	6000-6999	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%	0.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.0
9. Other Financing Uses	1300-1333	0.00	0.00%	0.00	0.00%	0.0
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments (Explain in Section E below)	7000 1077		0.00%	0.00	0.0076	0.0
11. Total (Sum lines B1 thru B10)		100,000.00	-100.00%	0.00	0.00%	0.0
C. NET INCREASE (DECREASE) IN FUND BALANCE		100,000.00	-100,00%	v.w.	0.00%	0.0
(Line A6 minus line B11)		178,086,00		0.00		0.00
		176,000.00	Bost see a case of	. 0.00		0.0
D. FUND BALANCE			(E-200-20 E-5)			
Net Beginning Fund Balance	9791-9795	490,349.35		668,435.35		668,435.3
2. Ending Fund Balance (Sum lines C and D1)		668,435.35		668,435.35		668,435.3
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.0
b. Restricted	9740	46,205.08	nes Bushell	0.00		0.0
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.0
2. Other Commitments	9760	0.00		0.00		0.0
d. Assigned	9780	622,230.27		0.00	-	0.0
e. Unassigned/Unappropriated	0700	0.00		0.00		
1. Reserve for Economic Uncertainties	9789 9790	0.00		0.00		0.0
Unassigned/Unappropriated Total Components of Ending Fund Balance	9190	0.00		668,435.35		668,435.3
(Line D3f must agree with Line D2)	ľ	668,435.35		660 175 25		260 435 3
ASSEMBLIONS		000,455.55		668,435.35	598 1888 SSS (SSS (SSS (SS	668,435.3

E.	ASSU	MPTION	S

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

, , , , , , , , , , , , , , , , , , ,	Direct Costs Transfers in	s - Interfund Transfers Out	Indirect Cos Transfers in	is - Interfund Transfers Out	Interfund Transfers in	interfund Transfers Out	Due From	Due To
Description	fransfers in 5750	Fransiers Out 5750	7350	7350	8900-8929	7600-7629	Other Funds 9310	Other Funds 9610
DII GENERAL FUND								3010
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Deta'l					224,387.00	1,000,000.00		
Fund Reconcitation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconcitation					!			
HI ADULT EDUCATION FUND					!			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconcifation				1	0.00	0.00		
121 CHILD DEVELOPMENT FUND								
Expenditure Octal	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00 1	0.00	0.00	0.00	0.00	0.00		
Fund Reconcitation					0.00	0.00		
31 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			Estate de la companyación de la	
Other Sources/Uses Detail					0.00	0.00	250000000000000000000000000000000000000	
Fund Reconcilation								
4L DEFERRED MAINTENANCE FUND				\$5.45.45.45.45.45.45.45.45.45.45.45.45.45				4844848888
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconcitation								
51 PUPIL TRANSPORTATION EQUIPMENT FUND			S are exampled to					
Expenditure Deta1	0.00	0.00						l
Other Sources/Uses Detail	7591503450945004664				0.00	0.00		
Fund Reconcitation				260524505553				
71 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail								
Other Sources/Uses Detail	FC TAGING STOMESTICS	\$			أمما	0.00		
Fund Reconcitation					0.00	0.00		
81 SCHOOL BUS EMISSIONS REDUCTION FUND				\$5000.55\$A				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	200 100 100 100 100 100	THE STATE OF THE S
Fund Reconcitation					0.00	0.00		
CI SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS				SERVICE CONTRACTOR ASSESSED.				
Expenditure Detail								ł
Other Sources/Uses Deta1					0.00	224,387.00		
Fund Reconcitation						·	Nac Aller and the Control of the Con	
11 BUILDING FUND			Section of the Section of					
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	1				0.00	0.00		
Fund Reconcilation	1		\$155.456.5555C-5					
5I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00	And the second					
Other Sources/Uses Detail	1	ļ			0.00	0.00		
Fund Reconcitation			308 8 8 8 8					
OF SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	,,,							
Expenditure Detail	0.00	0.00	######################################					
Other Sources/Uses Detail Fund Reconciliation	l				0.00	0.00		
11 CAFETERIA ENTERPRISE FUND	I	Į						
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconcitation	l				0.00	0.00		
71 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	entropy and an adjust a dispersion of				0.00	0.00		
Fund Reconcitation					7,00		qui de la comencia d	
II RETIREE BENEFIT FUND								
Expenditure Detail			0.0000000000000000000000000000000000000					
Other Sources/Uses Detail			3 5 5 5 5 5		0.00			
Fund Reconcitation								
51 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconcitation								
TOTALS	0.00	0.00	0.00	0.00	1,224,387.00	1,224,387.00		vacintaries autoriaries de la contraction de la

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

19 40196 0000000 Form 01CSI

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

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

CRITERIA AND STANDARDS

 CRITERION: Average Daily Attendance This criterion is not checked for JPAs.

CRITERION: Enrollment
 This criterion is not checked for JPAs.

 CRITERION: ADA to Enrollment This criterion is not checked for JPAs.

 CRITERION: Local Control Funding Formula (LCFF) Revenue This criterion is not checked for JPAs.

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.

	Unaudite	d Actuals	
	Salaries and Benefits	Total Expenditures	Ratio of Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Expenditures
Third Prior Year (2011-12)	5,589,933.53	8,839,936.38	63.2%
Second Prior Year (2012-13)	5,347,090.87	8,334,352.56	64.2%
First Prior Year (2013-14)	5,356,371.41	10,376,624.07	51.6%
		Historical Average Ratio:	59.7%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
JPA's Reserve Standard Percentage			
(Criterion 10B, Line 4): JPA's Salaries and Benefits Standard	3.0%	5.0%	5.0%
(historical average ratio, plus/minus the			
greater of 3% or the JPA's reserve			
standard percentage):	56.7% to 62.7%	54.7% to 64.7%	54.7% to 64.7%

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.

Pro	ected '	Year T	fotals

	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	Ratio of Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Expenditures	Status
Current Year (2014-15)	6,250,031.00	9,367,543.00	66.7%	Not Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Not Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Not Met

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

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

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) 2014-15 Expenditures decreased due to long term debt payment in 2013-14.

2015-16 Decreases in expenditures due to decrease in revenue received from the State.

2016-17 Decreases in expenditures due to decrease in revenue received from the State.

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.

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

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%

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Daniel Olaver	Change Is Outside
	ects 8100-8299) (Form MYPI, Line A2)	(Faila at) (Fallitivities)	Percent Change	Explanation Range
Current Year (2014-15)	70,253.00	70,253.00	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	31		
Current Year (2014-15)	7,744,909.00	7,744,909.00	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)	·			
	Objects 8600-8799) (Form MYPI, Line A4			
Ourrent Year (2014-15) Ist Subsequent Year (2015-16)	1,327,995.00	1,327,995.00	0.0%	No No
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	No No
05555445111 7041 (2010 11)	0.00	0.00	0.0%	No
Explanation (required if Yes)				
Books and Supplies (Fund 01, 0	bjects 4000-4999) (Form MYPI, Line B4)			
current Year (2014-15)	450,693.00	450,693.00	0.0%	No
st Subsequent Year (2015-16)	0.00	0.00	0.0%	No
nd Subsequent Year (2016-17)	0.00	0.00	0.0%	No
Explanation (required if Yes)				
Services and Other Operating Ex	penditures (Fund 01, Objects 5000-599			
burrent Year (2014-15) st Subsequent Year (2015-16)	2,603,329.00	2,603,329.00	0.0%	No No
nd Subsequent Year (2016-17)	0.00	0.00	0.0%	No No
Explanation (required if Yes)				

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
Object Hange / Flacts Tets	Trojected real rotals	Trojected Teal Totals	1 croom onange	Explanation Hange
	d Other Local Revenues (Section 6A)			
Current Year (2014-15)	9,143,157.00	9,143,157.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
Total Books and Sunniles, and	d Services and Other Operating Expenditu	ires (Section 6A)		
Current Year (2014-15)	3,054,022.00	3,054,022.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
6C. Comparison of JPA Total Opera	ating Revenues and Expenditures to the	ne Standard Percentage Rang	Į 0	
DATA ENTRY: Explanations are linked for	rom Section 6A if the status in Section 6B is	not met; no entry is allowed below	<i>t</i> .	
 STANDARD MET - Projected to 	tal operating revenues have not changed sin	ce first interim projections by more	e than the standard for the current	and two subsequent fiscal years.
Explanation:				
Federal Revenue				
(linked from 6A				İ
if NOT met)				
Explanation:				
Other State Revenue				
(linked from 6A				
if NOT met)				
Explanation:				
Other Local Revenue				
(linked from 6A				
if NOT met)				
"NOT thety				
1b. STANDARD MET - Projected to	lal operating expenditures have not changed	since first interim projections by r	nore than the standard for the cur	rent and two subsequent fiscal
years.	, , ,			•
Explanation:				
Books and Supplies				
(linked from 6A				
if NOT met)				
Explanation:				
Services and Other Exps				1
(linked from 6A				
if NOT met)				

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

19 40196 0000000 Form 01CSI

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(d0(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.

19 40196 0000000 Form 01CSI

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.

'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.

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.

DATA ENTRY: All data are extracted or calculate	A-4			
DATA LITTET. All data are extracted of calculate	: 0.			
_		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
JP,	A's Available Reserve Percentage (Criterion 10C, Line 9)		0.0%	0.0%
	ng Standard Percentage Levels f available reserve percentage):		0.0%	0.0%
BB. Calculating the JPA's Deficit Spending	Percentages			
second columns.		• •	, , ,	
DATA ENTRY: Current Year data are extracted. second columns.	Projected \	Year Totals	, , ,	
second columns.	Projected \ Net Change in Fund Balance	Year Totals Total Expenditures and Other Financing Uses	Deficit Spending Leve!	
second columns. Fiscal Year	Projected N Net Change in Fund Balance (Form 011, Section E)	Year Totals Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999)	Deficit Spending Leve! (If Net Change in Fund	
econd columns. Fiscal Year	Projected \ Net Change in Fund Balance	Year Totals Total Expenditures and Other Financing Uses	Deficit Spending Level (II Net Change in Fund Balance is negative, else N/A)	Status
Fiscal Year Current Year (2014-15) st Subsequent Year (2015-16)	Projected \ Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C) (999,999.00) 0.00	Year Totals Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Leve! (If Net Change in Fund	
Fiscal Year Current Year (2014-15) st Subsequent Year (2015-16)	Projected Net Change in Fund Batance (Form 011, Section E) (Form MYPI, Line C)	Year Totals Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 10,367,543.00	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A) 9.6%	Status Met
Fiscal Year Current Year (2014-15) st Subsequent Year (2015-16) and Subsequent Year (2016-17)	Projected Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C) (999,999.00) 0.00	Year Totals Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 10,387,543.00 0.00	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A) 9.6% 0.0%	Status Met Met
second columns.	Projected Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C) (999,999.00) 0.00	Year Totals Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 10,387,543.00 0.00	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A) 9.6% 0.0%	Status Met Met
Fiscal Year Current Year (2014-15) list Subsequent Year (2015-16) 2nd Subsequent Year (2016-17) BC. Comparison of JPA Deficit Spending to	Projected Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C) (999,999.00) 0.00 0.00	Year Totals Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 10,387,543.00 0.00	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A) 9.6% 0.0%	Status Met Met
Fiscal Year Current Year (2014-15) Ist Subsequent Year (2015-16) Ind Subsequent Year (2016-17) BC, Comparison of JPA Deficit Spending to DATA ENTRY: Enter an explanation if the standa	Projected \ Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (999,999.00) 0.00 0.00 o the Standard	Year Totals Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 10,367,543.00 0.00 0.00	Deficit Spending Leve! (If Net Change in Fund Balance is negative, else N/A) 9.6% 0.0% 0.0%	Status Met Met Met
Fiscal Year Current Year (2014-15) Ist Subsequent Year (2015-16) Ind Subsequent Year (2016-17) IC. Comparison of JPA Deficit Spending to	Projected \ Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (999,999.00) 0.00 0.00 o the Standard	Year Totals Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 10,367,543.00 0.00 0.00	Deficit Spending Leve! (If Net Change in Fund Balance is negative, else N/A) 9.6% 0.0% 0.0%	Status Met Met Met
Fiscal Year Current Year (2014-15) st Subsequent Year (2015-16) and Subsequent Year (2016-17) C. Comparison of JPA Deficit Spending to	Projected \ Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (999,999.00) 0.00 0.00 o the Standard	Year Totals Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 10,367,543.00 0.00 0.00	Deficit Spending Leve! (If Net Change in Fund Balance is negative, else N/A) 9.6% 0.0% 0.0%	Status Met Met Met
Fiscal Year Current Year (2014-15) ist Subsequent Year (2015-16) and Subsequent Year (2016-17) CC. Comparison of JPA Deficit Spending to DATA ENTRY: Enter an explanation if the standa 1a. STANDARD MET - Deficit spending, if an	Projected \ Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (999,999.00) 0.00 0.00 o the Standard	Year Totals Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 10,367,543.00 0.00 0.00	Deficit Spending Leve! (If Net Change in Fund Balance is negative, else N/A) 9.6% 0.0% 0.0%	Status Met Met Met

19 40196 0000000 Form 01CSI

CRITERION: Fund and Cash Bala	nces	alai	R	sh	Ca	and	hn	Fm	v:	IO	ITER	CBI	9.
---	------	------	---	----	----	-----	----	----	----	----	------	-----	----

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 G	eneral Fund Ending Balance is Positive
DATA ENTRY: Current Year data are	extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.
	Ending Fund Balance
	General Fund Projected Year Totals
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2) Status
Current Year (2014-15)	3,499,354.13 Met
1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)	3,499,354.13 Met 3,499,354.13 Met
, , ,	
9A-2. Comparison of the JPA's E	nding Fund Balance to the Standard
DATA ENTRY: Enter an explanation i	i 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.
iai ovinternie met vojetio	gollow this olding educino to postato for the contain hour your and the contact point in the contact point.
Explanation:	
(required if NOT met)	
'	
B. CASH BALANCE STAN	DARD: Projected general fund cash balance will be positive at the end of the current fiscal year.
9B-1. Determining if the JPA's E	nding Cash Balance is Positive
DATA ENTRY: If Earm CASH exists	data will be extracted; if not, data must be entered below.
DATA CHITTI ILI OINI OAGIT EXISIS, I	
	Ending Cash Balance General Fund
Fiscal Year	(Form CASH, Line F, June Column) Status
Current Year (2014-15)	4,147,170.13 Met
9B-2. Comparison of the JPA's E	nding Cash Balance to the Standard
DATA ENTRY: Enter an explanation if	
·	
1a. STANDARD MET - Projected	general fund cash balance will be positive at the end of the current fiscal year.
Explanation: (required if NOT met)	
(required it NOT filet)	

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	

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.

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)	2,900	0	0
JPA's Reserve Standard Percentage Level:	3%	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.

- Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)
- Plus: Special Education Pass-through (Not applicable for JPAs)
- Net Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$64,000 for JPAs with less than 1,001 ADA, else 0)
- 7. JPA's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2014-15)	(2015-16)	(2016-17)
10,367,543.00	0.00	0.00
N/A	N/A	N/A
10,367,543.00	0.00	0.00
3%	5%	5%
311,026.29	0.00	0.00
0.00	64,000.00	64,000.00
311,026.29	64,000.00	64,000.00

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.

19 40196 0000000 Form 01CSI

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.

		Current Year	dat Outrasses at Wasses	0.101
Reser	ve Amounts	Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	General Fund - Stabilization Arrangements	(201110)	(2010 10)	(2010-17)
	(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)	468,377.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount			
4.	(Fund 01, Object 9790) (Form MYPI, Line E1c) General Fund • Negative Ending Balances in Restricted Resources	2,563,189.62	3,499,354.13	3,499,354.13
4.				
	(Fund 01, Object 979Z, if negative, for each of resources 2000- 9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements		0.00	0.00
	(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)	2 221 500 00	0.400.054.40	
9.	JPA's Available Reserve Percentage (Information only)	3,031,566.62	3,499,354.13	3,499,354.13
٥.	(Line 8 divided by Section 10B, Line 3)	29.24%	0.00%	0.00%
	JPA's Reserve Standard	20,0,70	0,0070	0.0078
	(Section 10B, Line 7):	311,026.29	64,000.00	64,000.00
	Status:	Met	Not Met	Not Met

10D. Comparison of JPA Reserve Amount to the Standard

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

1a.	STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the
	standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:	The Memorandum of Understanding (MOU) for ROC/P's expires June 30, 2015.
(required if NOT met)	

SUF	PLEMENTAL 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
ta.	Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No
ib.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
ta.	Does your JPA have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your JPA have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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:

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

19 40196 0000000 Form 01CS!

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 years 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 Contribution	ons and Transfers Standard:	or	-5.0% to ±5.0% -\$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 into the Second Interim column for the Current Ye Click on the appropriate button for Item 1d; all oth	extracted; otherwise, enter data inte ar, and 1st and 2nd Subsequent Ye	o the first column. For Transfer	s în and Tr	ansfers Out. if Form MYP exis	ts, the data will be extracted t and 2nd Subsequent Years.				
Description / Fiscal Year	First Interim	Second Interim	Percent		-				
Contributions, Unrestricted General Funds item is not applicable for JPAs. Transfers In, General Fund *	(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status				
Current Year (2014-15)	224,387.00	224,387.00	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) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17) 1d. Capital Project Cost Overruns Have capital project cost overruns occurre the general fund operational budget?	1,000,000.00 0	1,000,000.00 0.00 0.00 0.00	0.0% 0.0% 0.0%	0.00 0.00 0.00 0.00	Met Met Met				
Include transfers used to cover operating deficits	in either the general fund or any ot	her fund.							
S5B. Status of the JPA's Projected Contrib	itions, Transfers, and Capital I	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 cha	nged since first interim projections	by more than the standard for t	the current	year and two subsequent fisca	al years.				
Explanation: (required if NOT met)									

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

1c.	MET - Projected transfers or	at 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)	
ld.	NO - There have been no ca	pital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information:	
	(required if YES)	

19 40196 0000000 Form 01CSI

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 commit	tments, multiye	vear debt agreements, and new prog	grams or contrac	ts that result in long	g-term obligations.	·
S6A. Identification of the JPA	s Long-term	ı Commitments				
DATA ENTRY: If First Interim data Extracted data may be overwritten all other data, as applicable.	exist (Form 0' to update lonç	1CSI, Item S6A), long-term commit g-term commitment data in Item 2,	iment data will be as applicable. If	e extracted and it w no First Interim dat	vill only be necessary to click the app ta exist, click the appropriate buttons	ropriate button for Item 1b. 3 for Items 1a and 1b, and enter
a. Does your JPA have lor (If No, skip items 1b and			ſ	Yes		
b. If Yes to Item 1a, have since first interim project		m (multiyear) commitments been inc	benu:	No		
If Yes to Item 1a, list (or up benefits other than pension	odate) all new ans (OPEB); OI	and existing multiyear commitments PEB is disclosed in Item S7A.	s and required a	innual debt service	amounts. Do not include long-term o	commitments for postemploymen
Type of Commitment	# of Years Remaining			Object Codes Used	d For: Service (Expenditures)	Principal Balance as of July 1, 2014
Capital Leases Certificates of Participation General Obligation Bonds			1000/		OBITIOO (Experience or)	43 01 001) 1, 2017
Supp Early Retirement Program State School Building Loans Compensated Absences		01/8590		01-2000		46,410
Other Long-term Commitments (do	not include O					<u></u>
	Ŧ'					
TOTAL:					-	46,410
	****	D 1 M				
Type of Commitment (contin	in::ed).	Prior Year (2013-14) Annual Payment (P & I)	Current (2014- Annual Pa (P &	I-15) Payment	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	lico	1 1	1	<u> </u>	(f a j	(Γαη
Certificates of Participation General Obligation Bonds	1					
Supp Early Retirement Program	Ī					
State School Building Loans Compensated Absences	1	46,410		36,868	0	0
Other Long-term Commitments (con	ntinued):					1
					-	
	ual Payments:		N.	36,868	0	
Mas total annual par	yment increa-	ased over prior year (2013-14)?	No	, I	No	No No

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

SB. Comparison of the JPA's Annual Payments to Prior Year Annual Payment	
NTA ENTRY: Enter an explanation if Yes.	
fa. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent years.	
C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments	
o. Adentification of Decreases to 1 diffully Sources Osed to Pay Long-term Communitients	
TA 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 payment	ts.
Manage of the state of the stat	

19 40196 0000000 Form 01CSI

S7. Unfunded Liabilitles

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.	S7A. Identification of the JPA's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)						
	, , , , , , , , , , , , , , , , , , , ,						
DATA Secon	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First d Interim data in items 2-4.	t Interim đata tha	t exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter	First Interim and		
1.	Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)		es es				
	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		√o				
	first interim in OPEB contributions?	1	Vo				
2.	OPEB Liabilities		First Interim (Form 01CSI, Item S7A)	Second Interim			
	OPEB actuarial accrued liability (AAL) OPEB unfunded actuarial accrued liability (UAAL)		340,988.00 340,988.00	340,988.00 340,988.00			
	 c. Are AAL and UAAL based on the JPA's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valua 	ation	Actuarial Jul 01, 2012	Actuarial Jul 01, 2012			
	·			00.01, 2012			
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Afte Measurement Method Current Year (2014-15)	ernative	First Interim (Form 01CSI, Item S7A) 30,612.00	Second Interim 30,612.00			
	1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)		0.00	0.00			
	b. OPEB amount contributed (for this purpose, include premiums paid to a (Funds 01-70, objects 3701-3752) Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)	ı self-insurance f		224,387.00 0.00 0.00			
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2014-15) 1st Subsequent Year (2015-16)		44,000.00	44,000.00 0.00			
	2nd Subsequent Year (2016-17)	İ	0.00	0.00			
	 d. Number of retirees receiving OPEB benefits Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17) 		9 12 9	5 3 3			
4.	Comments:						

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

S7B.	Identification of the JPA's Unfunded Liability for Self-insurance P	rograms
DATA Secor	A ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. First nd Interim data in items 2-4.	Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and
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
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)	First Interim (Form 01CSI, Item S7B) Second Interim
	 Amount contributed (funded) for self-insurance programs Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17) 	
4.	Comments:	

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

19 40196 0000000 Form 01CSI

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 Agre	ements - Certificated (Non-man	agement) Em	ployees			
DATA	NENTRY: Click the appropriate Yes or No	button for "Status of Certificated La	abor Agreement	s as of the Previo	us Reporting Period * The	e ale no eviro	tions in this section
	s of Certificated Labor Agreements as			3 43 07 (110) 10010	as reporting renoo. The	osijas dir sis si	nons in this section,
	all certificated labor negotiations settled	as of first interim projections?		n/a			
		n/a, complete number of FTEs, then ntinue with section S8A.	n skip to section	S8B.			
Certifi	icated (Non-management) Salary and	Benefit Negotiations Prior Year (2nd Interim)	Curro	nt Year	fot Cubanquant	Vaar	Ond Cultura V
		(2013-14)		4-15)	1st Subsequent (2015-16)	rear	2nd Subsequent Year (2016-17)
	er of certificated (non-management) ne-equivalent (FTE) positions	39.3		36.2		0.0	0.0
1a.	Have any salary and benefit negotiation	ns been settled since first interim pr	ojections?	n/a			
		nd the corresponding public disclosu					
	If Yes, an If No, con	nd the corresponding public disclosu mplete questions 5 and 6.	re documents h	ave not been filed	I with the COE, complete of	questions 2-4.	
1b.	Are any salary and benefit negotiations	s still unsettled?					
	If Yes, co	emplete questions 5 and 6.		n/a			
Negoti 2.	ations Settled Since First Interim Project Per Government Code Section 3547.5		neeting:				
3.	Period covered by the agreement:	Begin Date:) E	nd Date:		
4.	Salary settlement:			nt Year 4-15)	1st Subsequent \ (2015-16)	Year	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement included projections (MYPs)?	I in the interim and multiyear					
	Total cos	One Year Agreement t of salary settlement	-				
	% change	e in salary schedule from prior year					
	Total cos	Multilyear Agreement t of salary settlement					
		e in salary schedule from prior year or text, such as "Reopener")					
	Identify th	e source of funding that will be used	i to support mul	tiyear salary com	nitments:		
						•	
Negotia	ations Not Settled						
5.	Cost of a one percent increase in salary	and statutory benefits					
			Curren (2014		1st Subsequent Y (2015-16)	/ear	2nd Subsequent Year (2016-17)
6.	Amount included for any tentative salar	v schedule increases			(20.0 70)		(=0.0 17)

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

Certif	icated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. 2. 3. 4.	Are costs of H&W benefit changes included in the interim and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year			
	icated (Non-management) Prior Year Settlements Negotlated First Interim Projections			
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?				
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Certifi	cated (Non-management) 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 interim and MYPs?			
2. 3.	Cost of step & column adjustments Percent change in step & column over prior year			
Certifi	cated (Non-management) Attrition (layoffs and relirements)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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?			
ist of	cated (Non-management) - Other ner significant contract changes that have occurred since first interim project ss, etc.):	ions and the cost impact of each	n change (i.e., class size, hours of empl	oyment, leave of absence,
	N/A No Bargaining Agreements			

S8B	. Cost Analysis of JPA's Labor Agreen	nents - Classified (Non-mana	gement) Emp	oloyees			
DATA	A ENTRY: Click the appropriate Yes or No b	utten for "Status of Classified Lat	or Agreements	as of the Previou	us Reporting Period." T	here are no extraction	ons in this section.
	us of Classified Labor Agreements as of to all classified labor negotiations settled as of if Yes or n/a, complete number of FTEs, if No, continue with section S8B.	first interim projections?		n/a			
Class	sified (Non-management) Salary and Bend	efit Negotiations Prior Year (2nd Interim) (2013-14)		ent Year 114-15)	1st Subsequ (2015-		2nd Subsequent Year (2016-17)
	per of classified (non-management) positions	22.0		19.0		0.0	0.0
1a.	If Yes, and If Yes, and	been settled since first interim pr the corresponding public disclosu the corresponding public disclosu lete questions 5 and 6.	re documents	n/a have been filed w have not been file	ith the COE, complete od with the COE, comp!	question 2. ete questions 2-4.	
1b.	, ,	till unsettled? p'ete questions 5 and 6.		n/a			
Negoi 2.	liations Settled Since First Interim Projection Per Government Code Section 3547.5(a)		meeting:				
3.	Period covered by the agreement:	Begin Date:] [and Date:		
4.	Salary settlement:			ent Year 14-15)	1st Subsequ (2015-		2nd Subsequent Year (2016-17)
	is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear					
		One Year Agreement f salary settlement					
	% change in	n salary schedule from prior year or					
		Multiyear Agreement f salary settlement					
		salary schedule from prior year ext, such as "Reopener")					
	Identify the	source of funding that will be used	d to support mu	ıltiyear salary con	nmitments:		
<u>Negoti</u>	ations Not Settled	£			ī		<u></u>
5.	Cost of a one percent increase in salary a	nd statutory benefits					
6.	Amount included for any tentative salary s	chadula increases F		nt Year 14-15)	1st Subseque (2015-1		2nd Subsequent Year (2016-17)
ο.	Amount included for any tentative salary si	Cheone increases					

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits	****		
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			
Classified (Non-management) Prior Year Settlements Negotiated Since First Interim			
Are any new costs negotiated since first interim for prior year settlements ncluded in the interim?			
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:	William III		
Classified (Non-management) Step and Column Adjustments	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	PROJECT ALL AND A .	***************************************	
Percent change in step & column over prior year			
Classified (Non-management) Attrition (layoffs and rettrements)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are savings from attrition included in the interim and MYPs?			
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
Classified (Non-management) - Other ist other significant contract changes that have occurred since first interim and the N/A No Bargaining Agreements	cost impact of each (i.e., hours	of employment, leave of absence, bon	uses, etc.):

S8C	. Cost Analysis of JPA's Labor Agreeme	ients - Management/Supervi	sor/Confider	ıtlal Employees				
DAT/ in thi	A ENTRY: Click the appropriate Yes or No but is section.	utton for "Status of Management/	/Supervisor/Co	nfidential Labor Aç	greements as	of the Previous Repo	orting Perio	d." There are no extractions
Statu Were	us of Management/Supervisor/Confidential e all managerial/confidential labor negotiations If Yes or n/a, complete number of FTEs, th If No, continue with section S8C.	is settled as of first interim project	Previous Repo itions?	orting Period r/a				
Mana	agement/Supervisor/Confidential Salary an	nd Benefit Negotiations Prior Year (2nd Interim) (2013-14)		rent Year 2014-15)	1si	t Subsequent Year (2015-16)		2nd Subsequent Year (2016-17)
	ber of management, supervisor, and dential FTE positions	8.0		7.0		(2010-10)	0.0	0.0
1a.	If Yes, comp	plete question 2.	rojections?	n/a				
1b.	Are any salary and benefit negotiations still	volete questions 3 and 4. till unsettled? plete questions 3 and 4.		n/a				
<u>Negot</u> 2,	tiations Settled Since First Interim Projections	•		rent Year 014-15)	fst	t Subsequent Year (2015-16)		2nd Subsequent Year (2016-17)
	Is the cost of salary settlement included in projections (MYPs)?	-		Jirioj		(2013-10)		(2016-17)
	Change in sa	if salary settlement salary schedule from prior year text, such as "Reopener")						
Negoti 3.	tiations Not Settled Cost of a one percent increase in salary an]		t	
4.	Amount included for any tentative salary so	chadula increases		rent Year 014-15)	1st	Subsequent Year (2015-16)	1	2nd Subsequent Year (2016-17)
	gement/Supervisor/Confidential	Siledulo Illococco	Curr	rent Year	101	2 tt Vage	I	
Health	h and Welfare (H&W) Benefits	1		ent Year 014-15)	151	Subsequent Year (2015-16)		2nd Subsequent Year (2016-17)
1. 2. 3. 4.	Are costs of H&W benefit changes included Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over	ľ	WALL DOOR NAME OF THE PARTY OF					
	gement/Supervisor/Confidential and Column Adjustments	,		ent Year 014-15)	1st	Subsequent Year (2015-16)		2nd Subsequent Year (2016-17)
1. 2. 3.	Are step & column adjustments included in Cost of step & column adjustments Percent change in step & column over prior							
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	1		ent Year 014-15)	ist	Subsequent Year (2015-16)		2nd Subsequent Year (2016-17)
1. 2. 3.	Are costs of other benefits included in the in Total cost of other benefits Percent change in cost of other benefits ov			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				

2014-15 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

19 40196 0000000 Form 01CSI

S9. Status of Other Funds

	Analyze the status of other funds that may have negative fund balances at the encinterim report and multiyear projection for that fund. Explain plans for how and who	d of the current fiscal year. If en the negative fund balance	f any other fund has a projected negative e will be addressed.	fund balance, prepare an	
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 provi	ide the reports referenced in	ltem 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, expendit for each fund.	lures, and changes in fund ba	valance (e.g., an interim fund report) and	a multiyear projection report	
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.				
	-				

19 40196 0000000 Form 01CSI

ADDITIONAL FISCAL INDICATORS					
The fo	ollowing fiscal indicators are designed to provide additional data for reviewing agencies. A *lert the reviewing agency to the need for additional review.	Yes" answer to any single indicator does not necessarily suggest a cause for concern, but			
DATA data f	ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 a rom Criterion 9.	and A4, which are not applicable for JPAs; Item A1 is automatically completed based on			
A1.	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No			
A2.	is the system of personnel position control independent from the payroll system?	Yes			
АЗ.	Is enrollment decreasing in both the prior and current fiscal years?	n/a			
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?	n/a			
A5.	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No			
A6.	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No			
A7.	Is the JPA's financial system independent of the county office system?	No			
A8.	Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No			
А9.	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No			
When p	providing comments for additional fiscal indicators, please include the item number applical	Die to each comment.			
	Comments: (cplional)				

End of Joint Powers Agency Second Interim Criteria and Standards Review