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

19 40196 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33	upon and reviewed using the 3129, 41023, and 42130)
Circuit 16 Call	12-3-2014
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regumeeting of the governing board.	ılar or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are hereby filed by the of the JPA. (Pursuant to EC sections 41023 and 42131) Meeting Date: 12-3-20/4 Signed:	governing bland LAM
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this JPA, I certify that based upon curr JPA will meet its financial obligations for the current fiscal year and subsequent	rent projections this nt two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of this JPA, I certify that based upon curr JPA may not meet its financial obligations for the current fiscal year or two sub-	rent projections this osequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this JPA, I certify that based upon curr JPA will be unable to meet its financial obligations for the remainder of the current subsequent fiscal year.	rent projections this rent fiscal year or for the
Contact person for additional information on the interim report:	
Name: Steven Rabas Telephone: 31	0 224-4209
Title: Director of Fiscal Services E-mail: sra	abas@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	III.OL	

CRIT	ERIA AND STANDARDS (cor	ntinued)	Met	No Me
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 budget adoption.	х	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	х	
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	<u>. </u>
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	x	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		х

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

SUPP	LEMENTAL INFORMATION (C	ontinued)	No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?	140	X
		If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?	x	
		If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	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 budget adoption 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 budget adoption in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b)	n/a	
		 Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	n/a 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?	X	

A1	IONAL FISCAL INDICATORS Negative Cash Flow	Do cook flow week at the state of the state	No_	Yes
Λ1 	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
А3	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	
A 5	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	

			Data Sup	plied For:	
		2014-15	2014-15 Board	004445	00444=
Form	Description	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				
12	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund		-		<u> </u>
17!	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				<u> </u>
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
CR	Indirect Cost Rate Worksheet				s 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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Cot 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	70,253.00	70,253.00	25,848.31	70,253.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,744,909.00	7,744,909.00	1,492,459.82	7,744,909.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,327,995.00	1,327,995.00	275,779.84	1,327,995.00	0.00	0.0%
5) TOTAL, REVENUES			9,143,157.00	9,143,157,00	1,794,087.97	9,143,157.00		
8. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,800,837.00	2,800,837.00	415,585.87	2,800,837.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,705,912.00	1,705,912.00	382,002.48	1,705,912.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,518,895.00	1,743,282.00	1,142,880.25	1,743,282.00	0.00	0.0%
4) Books and Supplies		4000-4999	450,693.00	450,693.00	229,784,43	450,693.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,603,329.00	2,603,329.00	388,253.99	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	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	6.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,143,156.00	9,367,543.00	2,558,507.02	9,367,543.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.00	(224,386.00)	(764,419.05)	(224,386.00)		
OTHER FINANCING SOURCES:USES						(000,00)		
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%
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			(1,000,000,00)	(775,613.00)	(775,613.00)	(775,613.00)		

Description	Resource Codes Object C	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(999,999.00	(989,999,00)	(1,540,032,05)	(999,999.00)		
F. FUND BALANCE, RESERVES					1802/1803/307		
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		0.00	0.00	0.09
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	0.00	-	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	457,787.51	457,787.51		457,787.51		
Stab@ation Arrangements	9750	0,00	0.00		0.00		
Other Committments d) Assigned	9760	9.00	0.00		0.60		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	457,158.00	468,377.00		100.077.00		
Unassigned/Unappropriated Amount	9790	2,574,408.62	2,563,189.62	ŀ	468,377.00 2,563,189.62		

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)
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0
No Child Left Behind	3200, 3205, 4036	8290	0.00	0.00	0,00	0.00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290	70,253.00	70,253.00	25,848.31	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	0.00	0.60	0.00	0.0
TOTAL, FEDERAL REVENUE			70,253.00	70,253.00	25,848.31	70,253.00	0.00	0.0
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue		8590	7,744,909.00	7,744,909.00	1,492,459.82	7,744,909.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			7,744,909.00	7,744,909.00	1,492,459.82	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	0.0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8639	0.60	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	10,000.60	(10.16)	10,000.00	0.00	0.0
Net increase (Decrease) in the Falt 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	0.60	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	900,000.00	900,000.00	274,820.00	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	0.00	0.00	0.00	0.0
uition		8710	0.00	0.00	0.00	0.00	0.00	0.0

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cof B & D) (E)	% Diff Column 8 & D (F)
All Other Transfers In		8781-8783	417,995.00	417,995.00	0.00	417,995.00	0.00	0.07
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	0.03
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	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	0.60	0.07
From JPAs	6360	8793	0.60	0.00	0.00	0.00	0.00	0.03
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.03
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.07
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE	, <u>, , , , , , , , , , , , , , , , , , </u>		1,327,995.00	1,327,995.00	275,779.84	1,327,995.00	0.00	0.0%
OTAL, REVENUES			9,143,157.00	9,143,157.00	1,794,087,97	9.143.157.00		

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cof B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	2,339,472.00	2,339,472.00	281,367.38	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	134,218,49	461,365.00	0.00	0.0
Other Certificated Salaries	1900	0.00	6.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		2,800,837.00	2,800,837.00	415,585.87	2,800,837.00	0.00	0.0
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	73,069.36	73,069.36	7,126.87	73,069.36	0.00	0.0
Classified Support Salaries	2200	187,281.00	187,281.00	44,001.01	187,281.00	0.00	0.03
Classified Supervisors' and Administrators' Salaries	2300	289,433.00	289,433.00	67,655.76	289,433.00	0.00	0.05
Clerical, Technical and Office Salaries	2400	1,156,128.64	1,156,128.64	263,218.84	1,156,128.64	0.00	0.03
Other Classified Salaries	2900	0.00	0.00	0.00	9.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		1,705,912.00	1,705,912.00	382,002.48	1,705,912.00	0.00	0.07
MPLOYEE BENEFITS	•						
STRS	3101-3102	294,646.26	294,646.28	36,573.42	294,646.28	0.00	0.09
PERS	3201-3202	226,306.42	228,306.42	40,511.23	226,306.42	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	65,144.47	65,144.47	11,891.18	65,144.47	0.00	0.09
Health and Wellare Benefits	3401-3402	4,131.60	4,131.60	5,520.08	4,131.60	0.00	0.09
Unemployment Insurance	3501-3502	2,246.27	2,246.27	410.04	2,246.27	0.00	0.09
Workers' Compensation	3601-3602	101,046.98	101,046.98	17,929.79	101,046.98	0.00	0.07
OPEB, Allocated	3701-3702	0.00	224,387.00	204,671.51	224,387.00	0.00	0.05
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	825,373.00	825,373.00	825,373.00	825,373.00	0.00	0.07
TOTAL, EMPLOYEE BENEFITS		1,518,895.00	1,743,282.00	1,142,880.25	1,743,282.00	0.00	0.05
OOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.60	0.00	0.09
Books and Other Reference Materials	4200	29,270.75	28,440.78	6,714.87	28,440.78	0.00	0.07
√aterials and Supp∜es	4300	271,584.25	277,414.22	99,572.08	277,414.22	0.00	0.07
roncapitalized Equipment	4400	149,838.00	144,838.00	123,497.48	144,838.00	0.00	0.03
Good	4700	0.00	0.00	0.00	0.00	0.00	0.09
OTAL, BOOKS AND SUPPLIES		450,693.00	450,693.00	229,784.43	450,693.00	0.00	0.03

Description	Resource Codes	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Data (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
SERVICES AND OTHER OPERATING EXPENDITU	•			\-		(5)	· · · · · · · · · · · · · · · · · · ·	<u> " </u>
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.
Travel and Conferences		5200	26,891.00	26,891.00	2,475.70	26,891.00	0.00	
Dues and Memberships		5300	21,846.00	21,846.00	10,813,20	21,848.00	0.00	0.
Insurance		5400-5450	120,000.00	120,000.00	76,997.00	120,000.00	0.00	0.
Operations and Housekeeping Services		5500	229,843.00	229,843.00	94,605.42	229,843.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Impro	ovements	5600	35,368.00	35,368.00	5,875.54	35,368.00	0.00	0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0
Professional/Consulting Services and Operating Expenditures		5800	2,118,505.00	2,118,505.00	184,899.43	2,118,505.00	0.00	0.
Communications		5900	50,876.00	50,876.00	12,587.70	50,876.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXI	PENDITURES		2,603,329.00	2,603,329.00	388,253.99	2,603,329.00	0.00	0.
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	8.00	0.00	0.00	0.00	0.00	0.
Equipment		6400	63,490.00	63,490.00	0.00	63,490.00	0.00	0.
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0
TOTAL, CAPITAL OUTLAY			63,490.00	63,490.00	0.00	63,490.00	0.00	0
Fution 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
		7141	0.00	0.00	0.00	0.00	0.00	0
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	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
To County Offices		7212	0.00	0.00	6.00	0.00	0.00	0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.
Special Education SELPA Transfers of Apportionme To Districts or Charter Schools	ents 6500	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.
ROC/P Translers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6360	7222	0.00	0,00	0.00	0.00	0.00	0.
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0
ebt Service								
Debt Service - Interest		7438	0.00	0.00	6.00	0.00	0.00	0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0
OTAL, OTHER OUTGO (excluding Translers of Inde			0.00	0.00	0.00	0.00	0.00	-

Southern California ROP Los Angeles County

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

19 40196 0000000 Form 01l

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00		0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	its		0.00	0.00	0.00	0.00	0.00	-
TOTAL, EXPENDITURES			9,143,156,00	9,367,543.00	2,558,507.02			0.07

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cof B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	224,387.00	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	0.60	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	1,600,000.00	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					0.00	0.00	0.072
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(1,000,000.00)	(775,613.00)	(775,613.00)	(775,613,00)		

Southern California ROP Los Angeles County

First Interim General Fund Exhibit: Restricted Balance Detail

19 40196 0000000 Form 01i

_		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 (0)	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	(0.10)	10.00	0.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	(0.10)	10.00		
8. 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	32,127.60	140,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	10,113.00	0.00	0.00	0.6%
 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	77,569.68	260,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(259,990.00)	(259,990.00)	(77,569.78)	(259,990,00)		
D. OTHER FINANCING SOURCES/USES			(205,030,00)	(203,980.00)	(77,309,76)	[239,390,00]		
1) Interlund 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%
2) Other Sources/Uses a) Sources		8930-8979	0.00	6.00	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	ļ	

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		740,010.00	740.610.60	922,430.22	740,010.00		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance a) As of July 1 - Unaudited	9791	49,934.35	49,934.35		49.934.35	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)		49,934.35	49,934.35		49,934.35	5,55	0.07
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		49,934.35	49,934.35		49,934.35		
2) Ending Balance, June 30 (E + F1e)		789,944.35	789,944.35		789,944.35		
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	0.00	2.00				
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.90		0.00		
b) Restricted c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	789,944.35	789,944.35		789,944.35		
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	Oblect Codes	Originai Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cof B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		1908	0.00	0.00	0.00	0.00	0.60	0.07
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	6.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE .								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0,00	0.0%
Interest		8660	10.00	10.00	(0.10)	10.00	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			10.00	10.60	(0.10)	10.00	0.00	0.0%
OTAL, REVENUES			10.00	10.00	(0.10)	10.00		

		Original Budget	Board Approved	Antivel T- Der	Projected Year	Difference	% Diff Column
Description	Resource Codes Object Code	s (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	B&D (F)
CLASSIFIED SALARIES						·	
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	0.60	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	0.09
OASDV/Vedicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.03
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	1
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPE8, Aflocated	3701-3702	0.00	9.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	120,000.00	- 120,000.00	0.00	120,000.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	35,329.08	0.00	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	32,127.60	140,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	S	149,000.00	140,000.00	32,127.60	140,000.00	0.00	0.0%
APITAL 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	0.60	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%
THER OUTGO (excluding Transfers 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	9.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
ITAL, EXPENDITURES		260,000.00	260,000.00	77,569.68	260,000.00		

19 40196 0000000 Form 14i

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								
Other Authorized Interlund Transfers in		8919	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	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	6.00	0.0%
INTERFUND TRANSFERS OUT								0,07
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							0.00	0.076
SOURCES								
Other Sources		ŀ						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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			0.00	0.00	0.00	0.00	0.00	0.0%
USES								0.010
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								513,5
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%
				5.50	0.00	0.00	0.001	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		

Southern California ROP Los Angeles County

First Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

19 40196 0000000 Form 14I

Resource Description	Projected Year Totals
Total, Restricted Balance	0.00

2014-15 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budgel (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	6.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(1.61)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1.61)	0.00		
8. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.60	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Translers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	***************************************		0.00	0.00	0.00	0.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1.61)	0.00		
OTHER FINANCING SOURCES/USES								
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	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)		

<u> Cescription</u>	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. HET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(224,387.00)	(224,388.61)	(224,387,00)		
F. FUND BALANCE, RESERVES						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Beginning Fund Balance As of July 1 - Unaudited		9791	745,683.42	745,083,42		745,083,42	0.00	0.07
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
o) 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	0.0%
e) Adjusted Beginning Balance (Ftc + Ftd)		ļ	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	-	0.00		
Stores		9712	0.00	0.60	}	0.00		
Prepaid Expenditures		9713	0.00	0.00	-	0.00		
All Others		9719	0.00	0.00	1	0.00		
b) Restricted c) Committed		9740	0.00	0.00	ļ	0.00		
StabFization Arrangements		9750	0.00	0.00		9.00		
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		

2014-15 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Godes	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)
OTHER LOCAL REVENUE								
interest		8660	0.00	0.00	(1.61)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fak Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(1.61)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1.61)	0.00		
INTERFUND TRAHSFERS								
INTERFUND TRANSFERS IN								
From: General Fund CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interlund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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 Interlund 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	9.0%
(c) TOTAL, SOURCES USES			0,00	0.00	0.00	0.00	0.00	0.0%
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%
CONTRIBUTIONS					3.00	5.55	0.00	0.072
. Contributions from Restricted Revenues		8990	0.00	9.00	0.00	0.00	0.00	, 0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(224,387.00)	(224,387.00)	(224,387.00)		

Southern California ROP Los Angeles County

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

19 40196 0000000 Form 20I

Resource	Description	2014/15 Projected Year Totals
Total, Restr	icted 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	0.07
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	278,086,00	278,086.00	75,758.17	278,086.00	0.00	0.0%
5) TOTAL, REVENUES		278,086.00	278,088,00	75,758.17	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	9.00	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	26,971.00	75,000.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	67,212.37	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		100,000.00	100,000,00	107,917.37	100,000.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		178,086.00	178,088.00	(32,159.20)	178,086.00		
OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			178,086.00	178,686.00	(32,159,20)	178,086.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Batance As of July 1 - Unaudited		9791	490,349.35	490,349.35		490.349.35	0.00	0.09
b) Audīt Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
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	0.0%
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						j		
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00	-	0.00		
Prepald Expenditures		9713	0.00	. 0.00		0.00		
All Others		9719	0.00	0.00	1	0.00		
b) Legally Restricted Balance Committed		9740	46,205.08	46,205.08	ŀ	46,205.08		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments of 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		

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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	6.00	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								0.070
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	75,758.90	277,938.00	0.00	0.0%
Interest		8660	150.00	150.00	(0.73)	150.00	0.00	0.6%
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				thinese riv				
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	278,085.00	75,758.17	278,086.00	0.00	0.0%
OTAL, REVENUES			278,086.00	278,086.00	75,758.17	278,086.00	5.00	0.076

Description	Resource Codes Object Co	Original Budget des (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Cierical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-310	2	0.00	0.00	0.00	0.00	%0.0
PERS	3201-320	2 0.00	0.00			0.00	0.0%
OASDI/Medicare/Alternative	3301-330	2 0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-340	2 0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-350	2 0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-360	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-370	2 0.00	0.00	0.00	9.00	0.00	0.0%
OPE8, Active Employees	3751-375	2 0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3907	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Noncapitaszed Equipment	4400	0.00	0.00	13,734.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	<u>, , , , , , , , , , , , , , , , , , , </u>	25,000.00	25,000.00	13,734.00	25,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							0.033
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 Noncapita5zed 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	75,000.00	75,000.00	26,971.00	75,000.00		
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU		75,000.00	75,000.00	28,971.00	75,000.00	0.00	0.0%

19 40196 0000000 Form 40I

<u>Description</u> 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	61,568.03	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	67,212.37	0.00	0.00	0.0%
OTHER OUTGO (excluding Translers of Indirect Costs)								-,-,-
Other Transfers Out		ĺ						
Translers 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	6.00	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	9.00	0.00	0.00	0.0%
Debt Service		-						
Debt Service - Interest		7438	0.00	0.60	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 Cos	its)		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, EXPENDITURES			100,000.00	100,000.00	107,917.37	100,000,00	3.00	V.075

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)	Column B & D (F)
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	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.03
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.03
To: State School Building Fund/							
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.07
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Safe/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 Proceeds from Certificates of Participation	8971	0.00					
Proceeds from Capital Leases	8972		0.00	6.00	0.00	0.00	0.0%
·		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%
e) TOTAL, SOURCES USES		0.00	9.00	0.00	0.00	0.00	0.0%
3353		l			ļ		
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%
I) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
DHTRIBUTIONS							
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%
) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Southern California ROP Los Angeles County

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

19 40196 0000000 Form 40I

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

Southern California ROP Los Angeles County				First 2014-15 INTE Cashflow Workshe	First Interim 2014-15 INTERIM REPORT Cashflow Worksheet - Budget Year (1)	^				19 40196 0000000
ACTIJAIS THROIGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	yestine.	Pol Hor
A. BEGINNING CASH			A 047 aga 78	0 000 000) in the second	reordary
B. RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment Property Taxes	8010-8019			000000000000000000000000000000000000000	2,240,331.48	2,392,312,39	2,592,221.14	2,620,328,30	2,840,264.11	2,894,864,70
Miscelfaneous Funds Foderal Revenue Other State Revenue	8080-8099 8100-8299 8300-8599	- 1 1		25,848.31	0000000	200000	(25,848.31)			
Other Local Revenue Interfund Transfers In All Other Financing Sources	8600-8799 8910-8929 8930-8979	<u>, </u>	(2,990,00)	80,155.00	132,145.00	700,261.02 66,469.84 224,387.00	700,261.02	700,261,02 137,657.62	700,261.02 57,356.79	700,261,02 479,911,29
TOTAL RECEIPTS C. DISBURSEMENTS			(2,990.00)	509,168.21	521,178.90	991,117.86	781,476.24	837,918.64	757,617.81	1,180,172,31
Certificated Salaries Classified Salaries	1000-1999	1	00.00	53,710.75	62,366.82	299,508.30	340,539.80	288,094,51	287,900.46	285,424.47
Employee Benefits Books and Symplies	3000-3999		833,373.03	26,719.59	28,921.89	157,803.83	159,232.49	155,111.68	157,178,62	142,245.04
Services	5000-5999		139.589.33	54,640.23	35,328.27	33,243.63	23,075,75	30,853.34	31,376.02	37,268.51
Capital Outlay Other Outgo	5000-6599	<u>I L</u>			16:070'30	19.06/,/9	20,000.00	76,135.14	159,773.96	145,565.70
Interfund Transfers Out All Other Financing Uses	7600-7629			1,000,000.00						
TOTAL DISBURSEMENTS			1,079,534,66	1,318,011.03	348,809,22	811,460,46	753.369.08	617 982 83	709 047 00	000 1000
Assets and Deferred Outflows Cash Not In Treasury	0411.0100								75.	80,185,170
Accounts Receivable Due From Other Funds	9200-9299	1,747,214,69	1,021,953.25	692,688.00	4,368.00	8,770.83				
Stores Prepaid Expenditures	9320									
Other Current Assets Deferred Outflows of Recognose	9340		0,00							
SUBTOTAL Liabilities and Deferred Inflows	0.840	1,747,214,69	1,021,953.25	692,688.00	4,368.00	8,770.83	00:0	0,00	0.00	0.00
Accounts Payable Due To Other Flinds	9500-9599	1,190,058.60	1,634,479,55	(4,101,51)	24,976.78	(11,480.52)				
Current Loans Unearmed Revenues	9640									
Deferred Inflows of Resources	0896									
SUBTOTAL Nonoperating		1,190,058.60	1,634,479,55	(4,101.51)	24,976.78	(11,480.52)	0.00	00:00	0.00	0.00
Suspense Clearing TOTAL BALANCE SHEET ITEMS	9910	557,156.09	(612,526.30)	696,789,51	(20,608.78)	20.251.35	00.0	000		
E. NELLINCHEASE/DECHEASE (B - O + D)		2000 00 00 00 00 00 00 00 00 00 00 00 00	(1,695,050.96)	(112,053,31)	151,760.90	199,908.75	28,107.16	219,935.81	54,600.59	502 880 43
DING CASH PLUS CASH			2,352,604.80	2,240,551,49	2,392,312,39	2,592,221,14	2,620,328,30	2,840,264.11	2,894,864.70	3,397,745.13
ACCRUALS AND ADJUSTMENTS		The second secon								
										・ ・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・

(00.666,666)

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0.00 (969,721,23)

242,935.30 4,101,283.76

0.00 198,539.34 3,858,348.46

0.00 149,128.28 3,659,809.12

1,643,874.30

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9910

Nonoperating
Susponso Clearing
TOTAL BALANCE SHEET ITEMS
E. NET INCREASE/DECREASE (8 - C + D)
F. ENDING CASH (A + E)

SUBTOTAL

G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS

3,131,562,53

ACTUALS THROUGH THE MONTH (Enter Month Nan A-BEGINNING CASH	Object 3H THE MONTH OF Enter Month Name):		March	Cashflow Worksheet - Budget Yes April May	Casmiow Worksheet - Budget Year (1)	June	Accruais	Adjustments	TOTAL
			6,637,745,13	3,510,680,84	3,659,809.12	3,858,348,46	ANGORALA DASSACIO DE AGRACA	Addition and the second se	00.0 (00.0
Federal Revenue Other State Revenue Other Local Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources TOTAL RECEIPTS	8 8930-8939 8100-8299 8300-8599 8910-8829 6930-8979	299 299 799 979 979	39,814,23 700,261,02 30,136,00 770,211,25	700.261.02 65,166.00	700,261,02	700,261,02	30,438.77 650,361.02		0.00 0.00 70.253.00 7,744.909.00 1,327,996.00 224,387,00
C. DISBURSEMENTS Certificated Salaries Classified Salaries Classified Salaries Employee Benefits Books and Supplies Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS	1000-1999 2000-2899 3000-8999 4000-4899 5000-589 7000-7489 7600-7629 7630-7689	9986 9989 9989 9899 9899 9899 9899 9899	232,827,42 141,668.16 66,788.16 128,450.38 43,490.00	257,111,58 142,688,22 142,688,16 24,302,75 125,458,03 125,458,03	231,286,47 142,245,04 66,788.16 21,302.75 117,150.28	250,000.00 142,632.24 66,788.12 8,678.03 8,7150.26 87,150.26	212.116.42 139.958.04 66.788.16 1,231,658.40	00'0	9.367,544,00 2,800,837,00 1,705,912,01 1,743,282,00 450,693,00 63,490,00 1,000,000,00 1,000,000,00
D. BALANCE SHEET TTEMS Assets and Deferred Qufflows Cash Not in Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Deferred Outflows of Resources SUBTOTAL Liabilities and Deferred Inflows Accounts Payable Due To Other Funds Current Loans Unearmed Revenues	MS 9111-9199 9200-9299 9310 9320 9330 9340 93490 9490 9490 9640 9640 9650 9650 9650	888 888	000	000	0070	00'0	00.0	0000	0.00 1,727,780,08 0.00 0.00 0.00 1,727,780,08 1,643,874,30

19 40196 0000000 Form CASH

BUDGET

0.00 0.00 0.00 7,744,909.00 1,327,995.00 224,387.00

9,367,544.00

2,800,837.00 1,705,912.00 1,743,282.00 450,693.00 2,603,329.00 63,490.00

0.00 1,000,000.00 0.00 10,367,543.00

ACTUALS THROUGH THE MONTH OF				(=) man: :.6c	,					
TUALS THROUGH THE MONTH	Object	Beginning Balances (Rel. Doil)	<u> </u>	Assessed						
(Enter Month Name):				Yadası	September	October	November	December	January	February
3 CAS			4,101,283.76	3.131.562.53	3 121 522 22	2 101 601 0				
B. RECEIP IS LOFF/Revenue Limit Sources						2,101,204,00	3,131,562.53	3,131,562,53	3,131,562.53	3,131,562.53
Principal Apportionment	8010-8019							,		
Property Taxes	8020-8079									
Miscellandous Forigs Federal Reviente	8080-8089									
Other State Revenue	8300-8239									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
C DISBUBSEMENTS			0.00	00:0	0.00	0.00	000	00.0	000	
Conficated Caladas	-							00.0	0.00	00.00
Classified Salaries	1000-1999									
Francisco Donoffe	2000-2999									
Entipoyee Delients Books and Supplies	3000-3999									
Services	0000									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
OTAL DISBURSEMENTS			00'0	00.0	00.0	000	000	000		
ALANCE SHEET ITEMS						200	00.0	0.00	00'0	00'0
Assets and Deterred Outflows				•						
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	680,799.79	680,799.79							
Oue rions Ower rungs	9310									
Dropoid Econodities	2250									
Other Cirrent Assets										
Deferred Outflows of Besources	0000									
SUBTOTAL) *	07.007.083	OF 00%							
Liabilities and Deferred Inflows		6/100/1000		00:0	0.00	00.0	0.00	0.00	00.0	0.00
Accounts Payable	9500-9599	1 650 521 02	1 850 504 00					•		
Due To Other Funds	9610									
Current Loans	9640									
Uneamed Revenues	9650									
Deferred Inflows of Resources	0696									
SUBTOTAL		1,650,521.02	1,650,521,02	0.00	00.00	000	000	***		
Nonoperating Strengton Closelon						200	000	0.00	00:00	0.00
TOTAL BALANCE SHEET ITEMS	0186	100 100	30 701 2007							
ET INCREASE/DECREASE (B. C.		(909,721.23)	(969,721.23)	00:0	0.00	0.00	0.00	00:0	0.00	0.00
F. ENDING CASH (A + E)		STATE OF THE PROPERTY OF THE P	0 104 560 50	00.0	00:00	00.00	0.00	0.00	00.0	0.00
CONTRACTOR			3,131,362,53	3,131,562.53	3,131,562,53	3,131,552.53	3,131,562,53	3,131,562.53	3.131,562,53	3 131 562 53
G. ENDING CASH, PLUS CASH ACCELLA S AND AD ILICATABNES					STATE OF THE PROPERTY OF THE P					The state of the s

3.151.562.58 3.15				Casimow	dasimow Worksheet - Budget Year (2)	of Year (2)				Form CASH
3.131.562.28 3.151.562.28 3.13			March	Anril	2	_	,			
8001-88219 8000-8829 8000-	ACTUALS THROUGH THE MONTH C (Enter Month Name				way	onne	Accruals	Adjustments	TOTAL	BUDGET
000-000-000-000-000-000-000-000-000-00	A. BEGINNING CASH			3,131,562.53	3,131,562,53	3 131 569 53				
050-6379 050-63	LCFF/Revenue Limit Sources							de la companya de la	\$25000000000000000000000000000000000000	
010-6299	Principal Apportionment	8010-8019								
000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 00000000000000000000000000000000000	Property Taxes	8020-8079							0.00	
300-6559 300-6559 300-6559 300-6599 300-65	Wiscellaneous Funds	8080-808							0.00	
900-63799 900-63799 900-6389 9	receial nevenue Other State Beyenue	8100-8299							00.00	
890-8879 800-4899 800	Other Local Revenue	8600-8288							00.0	
11-9159 12-925	Interfund Transfers In	8910-899			***************************************				0.00	
000-1999 000-4999 000-6999 000	All Other Financing Sources	8930-8979							00.0	
000-1999 000	TOTAL RECEIPTS			00.0	900	300			0:00	
000-02999 000-029999 000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-02999 0000-029	S. DISBURSEMENTS				000	00.00	00.00	0.00	00.0	0.00
000-63899 000-638999 000-63899 0000-63899 0000-63899 0000-63899 0000-63899 0000-63899 0000-63899	Classified Salaries	1000-1999							0	
000-4899 000	Crassing Spacings	2000-2999							00.0	
000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599 0000-6599	Entroped Deligits Books and Simpling	3000-3999							000	
000-55399 000-55399 000-55399 000-55399 000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 0000-74529 00000-74529 00000-74529 00000-74529 0000	Coninco	4000-4999							0.00	00.0
000-6599 0.000 0.0	Services Operator Others	2000-5999							0.00	0.00
500-7289 0,000	Capital Cuttay	6659-0009							0.00	0.0
500-7829 500-7829 500-6299 9310 9320 9330 9330 9330 9330 9330 9330 933	Other Outgo	7000-7499							0.00	0.00
111-61159 2010-2239 3010 2020 3020 3020 3020 3020 3020 3020	All Other Classics 1200	7600-7629							0.00	O.C
111-9199 0.000 0.0	TOTAL DIODLIDORATION	7630-7699							00.0	0.0
111-9159 9310 9320 9320 9320 9320 9320 9320 9320 932	BALANCE SHEET HEMS			0.00	0.00	00.00	00'0	00.0	00.0	0.0
111-9159 9310 9320 9330 9330 9340 9480 9610 9610 9640 9640 9640 9640 9640 9640 9640 964	Seets and Deferred Outflows								200	5
200-2629 200-2629	Cash Not In Treasury	9111-9199								
9320 680,73 9320 9320 0.00	Accounts Receivable	9200-9299							00.0	
9320 9330 9450 0.00	Due From Other Funds	9310							680,799.79	
9340 9480 9480 9480 960-9599 9610 9640 9650 9630 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Stores	9320							00.0	
9340 9450 9450 9450 9450 950-9599 9610 9640 9650 9650 9650 9650 9650 9650 9650 965	Prepaid Expenditures	9330							00.00	
9480 00.00 0.00	Other Current Assets	9340							0.00	
00-6599 0.00	Deferred Outflows of Resources	0676							00:00	
500-8599 COLOR	SUBTOTAL	}		000					00.0	
9610 9610 1.1 </td <td>abilities and Deferred Inflows</td> <td>.<u>i</u></td> <td></td> <td>0.00</td> <td>00.0</td> <td>00.0</td> <td>0.00</td> <td>0.00</td> <td>620,799.79</td> <td></td>	abilities and Deferred Inflows	. <u>i</u>		0.00	00.0	00.0	0.00	0.00	620,799.79	
9610 9640 9650 9680 0.00	Accounts Payable	9500-9599								
9540 9650 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Due To Other Funds	9610							1,650,521.02	
9630 9630 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Current Loans	0000							0.00	
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9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	SHBTOTAL	Osos							00.0	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Oppoperation			00.00	0000	00.0	00.0	0.00	1,650,521,02	
3.131.562.53 3.131.562.53 3.131.562.53 3.131.562.53 3.131.562.53	Suspense Clearing	0								
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	TOTAL BALANCE SHEET ITEMS	2							0.00	
3,131,582,58 3,131,582,53 3,131,562,53 3,131,562,59 0.00	NET INCREASE/DECREASE	Įć,		00.0	00.00	0.00	00.00	0.00	(969.721.23)	
3,131,562,53 3,131,562,53 3,131,562,53	ENDING CASH (A + E)		5	00.00	00.0	0.00	0.00	0.00	(969.721.23)	00.0
	CHICAGO CHICAGO		200	5,131,562,53	3,131,562,53	3,131,562,53		de governmentsbyskepoletiskepo	State of the state	THE THE PROPERTY OF THE PROPER
G. ENDING CASH, PLUS CASH	374. 71-11 174: Tive Nil 171		The second of th	The second secon						Contract of the contract of th
「一番のできない。これには、これをおけることは、これを表現している。これを表現している。これを表現している。これには、これを表現している。これを表現では、これをままをままをままでは、これを表現では、これを表現では、これを表現では、これを表はなる。これを表現では、これを表はなる。これをままま						SAN	A William Control Age Charles	When the state of		L,

First Interim 2014-15 Projected Year Totals Indirect Cost Rate Worksheet

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Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The

usi	culation of the plant services costs attributed to general administration and included in the pool is standardized and auto ng the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foota supied by general administration.	mated ge
Α.	 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	
	 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.

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

Abnormal or Mass Separation Costs (required)

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

0.	0	0

A. Indirect Coats	Pa	rt III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
1. Other General Administration, isses portion charged to centricted resources or specific goals (Functions 7200-7600, objects 1000-5998), minus Line B19)		•	
(Functions 7200-7600, objects 1000-5999, minus Line B9) 984,303,25 2. Centralized Dala Froecessing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 426,680.40 3. External Financial Autil. Single Audil (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 0.00 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 oxept 5100, times Part I, Line C) 0.00 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8 100-8400, objects 1000-5999 oxept 5100, times Part I, Line C) 205,984.82 6. Facilities Roma and Lesses (portion relating to general administrative offices only) (Function 6700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 0.00 7. Adjustment for Employment Separation Costs (Part II, Line A) 0.00 0.00 8. Pusc Normal Separation Costs (Part II, Line A) 0.00 0.00 9. Total Indirect Costs (Line AR 1 through 47n, minus Line A70) 1.616,398.47 0.00 10. Total Adjusted indruct Costs (Line AR 1 through 47n, minus Line A70) 1.616,398.47 0.00 10. Total Adjusted indruct Costs (Line AR 1 through 47n, minus Line A70) 1.616,398.47 0.00 10. Total Adjusted indruct Costs (Line AR 1) 0.00 0.00	71.		
Centralized bala Processing, less portion charged to restricted resources or specific goals (Function 7700, chiptect 1000-5999, minus Line 1810) 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 4. Staff Relations and Negofiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 5. Plant Maintenance and Operations (function relating to general administrative officos only) (Functions 8100-8100, objects 1000-5999 except 5100, lines Part I, Line C) 6. Facilities Bratis and Lesses (portion relating to general administrative officos only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, lines Part I, Line C) 7. Adjustment for Employment Separation Costs 8. Plus: Normal Separation Costs (Part II, Line A) 8. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11. Instituction (Functions 1000-1939, objects 1000-5999 except 5100) 12. Instituction (Functions 1000-1939, objects 1000-5999 except 5100) 13. Part Services (Functions 2000-2939), edipects 1000-5999 except 5100) 14. Ancillary Services (Functions 2000-2939), edipects 1000-5999 except 5100) 15. Community Services (Functions 2000-2939), edipects 1000-5939 except 5100) 16. Enterprise (Function 6000, edipects 1000-5939) except 5100) 17. Board and Superintendent (Functions 7100-7180, objects 1000-5939) 18. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 19. Other General Administration (portion charged to restricted resources or specific goals only) 10. Cantralized Data Processing (portion charged to restricted resources or specific goals only) 11. Plant Maintenance and Separation Costs (Part II, Line A3) 12. Part Millers Rents and Load Coparation (all parts) and post operated administrative offices) 13. Part Separati		(Functions 7200-7600, objects 1000-5999, minus Line B9)	084 303 25
(Frunction 7700, objects 1000-5999, mirus Line B10) 3. External Financial Audit - Single Audit (Function 1700, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 0.00		Centralized Data Processing, less portion charged to restricted resources or specific goals	304,303.23
Section Sect		(Function 7700, objects 1000-5999, minus Line B10)	426,680,40
4. Staff Relations and Negotilations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 5. Plant Mainteances and Operations (protrion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 6. Facilities Ronds and Leases (protrion rolating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Anormal or Mass Separation Costs (Part II, Line A) b. Less: Anormal or Mass Separation Costs (Part II, Line A) 7. Carry-Forward Adjustment (Part IV, Line F) 7. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 7. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction Related Services (Functions 2000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-4999, objects 1000-5999 except 5100) 3. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 5000, objects 1000-5999 except 5100) 7. Beard and Superinterdent (Functions 7100-7180, objects 1000-5999) 7. Beard and Superinterdent (Functions 7100-7180, objects 1000-5999) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A) 9. Other General Administration (portion charged to restricted resources or especific goals only) 7. Functions 7200, resources 2000-9999, objects 1000-5999; Functions 7200-7800, 8. External Financial Audit - Single Audit and Other (Functions 7100-7999, resource		3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	
Sizer research and Negotiations for Function 7120, resources 0000-1999, goels 0000 and 9000, objects 1000-5999 Sizer process of the proce		•	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 5. Facilities Renis and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs 8. Plus: Normal Separation Costs (Part III, Line A) 9. 0.00 8. Total Indirect Costs (Lines At through A7a, minus Line A7b) 9. 1,616,868.47 9. 0.00 10. Total Indirect Costs (Lines At through A7a, minus Line A7b) 11,616,868.47 9. 0.00 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11,616,868.47 12,616,868.47 13,616,868.47 14,616,868.47 15,616,868.47 15,616,868.47 16,6		4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,	0.00
Plant Maintenance and Operations (portion relating to general administrative offices only) (Frunctions 8100-4900, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only) (Frunction 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line B) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) Carry-Forward Adjustment (Part IV, Line F) 0.000 Total Indirect Costs (Line A1 through A7a, mirus Line A7b) 1.616,388.47 Carry-Forward Adjustment (Part IV, Line F) 0.001 Total Adjusted indirect Costs (Line A8 plus Line A9) 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction Frunctions 1000-1999, objects 1000-5999 except 5100) 3.1275.16 2. Instruction Frunctions 1000-1999, objects 1000-5999 except 5100) 3.1275.16 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancilliary Services (Functions 3000-3999, objects 1000-5999 except 5100) 5. Community Services (Functions 3000-5999, objects 1000-5999, mirus Part III, Line A4) 5. External Financial Adulti- Single Audit and Other (Functions 7190-7191, objects 5000-5999, mirus Part III, Line A4) 6. External Financial Adulti- Single Audit and Other (Functions 7200-7600, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 2000-9999, objects 1000-5999, Function 7700, resources 2000-9999, objects 1000-5999, Function 7700		•	0.00
6. Facilities Rants and Leases (portion rolating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (Part II, Line B) 8. Dess: Abnormal or Mass Separation Costs (Part II, Line B) 9. O.00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 1.616,368.47 9. Carry-Forward Adjustment (Part IV, Line F) 0. 0.00 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100) 4. Anciliary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 4000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7800, resources 2000-9999, objects 1000-5999; Functions 7200-7800, resources 2000-1999, objects 1000-5999; Functions 7200-7800, resources 2000-9999, objects 1000-5999; Functions 7200-7800, objects 1000-5999, about 1000-5999; Punctions 7200-7800, objects 1000-5999; Punctions 7200-7800, obj		Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
6. Facilities Horits and Leases (portion rotating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line B) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) c. 0.00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 1.616,3688.47 Carry-Forward Adjustment (Part IV, Line F) 0.00 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-599) 2. Instruction-Related Services (Functions 2000-599) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 4000-4999, objects 1000-5999 except 5100) 3. Community Services (Functions 4000-5999) except 5100) 3. Community Services (Functions 6000-5999) except 5100) 3. Board and Superintendent (Functions 7100-7180, objects 1000-5999) 3. minus Part III, Line A4) 3. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999), minus Part III, Line A3) 3. Other General Administration (portion charged to restricted resources or specific goals only) 4. (Functions 7000, 7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, 3. resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; punctions 7200-7600, 3. Punctions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 4. Facilities Pents and the Laeses (all except portion relating to general administrative offices) 4. Facilities Pents and Caperations (all except portion relating to general administrative offices) 4. Facilities Pents and Leases (all except portion polating to general administrative offices) 5		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	205,384.82
8. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) c. Less: Abnormal or Mass Separation Costs (Part II, Line B) d. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 7. Carny-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 5. Community Services (Functions 4000-4999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audii: Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 1000 especies 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 1000 end 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, objects 1000-5999; Functions 7		6. Facilities Rents and Leases (portion relating to general administrative offices only)	
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) c. 17 Ital Indirect Costs (Lines A1 through A7a, minus Line A7b) c. 18 Total Indirect Costs (Lines A1 through A7a, minus Line A7b) c. 19 Total Indirect Costs (Lines A1 through A7a, minus Line A7b) c. 10 Total Adjusted Indirect Costs (Line A8 plus Line A9) c. 10 Total Adjusted Indirect Costs (Line A8 plus Line A9) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Particular Adjusted Indirect Costs (Line A8 plus Line A9) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Community Services (Functions 2000-2999, objects 1000-5999 except 5100) c. 10 Community Services (Functions 5000-5999, objects 1000-5999 except 5100) c. 10 Community Services (Functions 5000-5999, objects 1000-5999, minus Part III, Line A3) c. 10 Community Services (Functions 5000-5999, objects 1000-5999, minus Part III, Line A3) c. 10 Community Services (Functions 7100-7180, objects 1000-5999, minus Part III, Line A3) c. 10 Contrating Administration (portion charged to restricted resources or specific goals only) c. 10 Contratized Data Processing (portion charged to restricted resources or specific goals only) c. 10 Contratized Data Processing (portion charged to restricted resources or specific goals only) c. 10 Contratized Data Processing (portion charged to restricted resources or specific goals only) c. 10 Contratized Data Processing (portion charged to restricted resources or specific goals only) c. 10 Contratized Data Processing (portion charged to restricted resources or specific goals only) c. 10 Contratized Data Processing (portion charged to restricted resources or specific goals only) c. 10 Contratized Data Processing (portion charged to restricted resources or specific goals only) c. 10 Contratized Data Processing (portion charged to restricted resources or specific goals only) c. 10 Contratized Data P		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 7. Carry-Forward Adjustment (Part IV, Line F) 8. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 5. 128,293,80 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 5. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 6. Pupil Services (Functions 4000-4999, objects 1000-5999 except 5100) 6. Enterprise (Functions 5000-5999, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 5700-5999, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part IIII, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999, publics 1000-5999, resources 2000-9999, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, publics 1000-5999, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, publics 1000-5999, publics 1000-5999, publics 1000-5999, objects 1000-5999, obje			
1,016,368.47 1,016,369.99 1,01			
Searcy-Forward Adjustment (Part IV, Line F)		8. Total Indirect Costs (Lines A1 through A7a, minus Line A7h)	
1. Total Adjusted Indirect Costs (Line A8 plus Line A9) 1,616,368.47		9. Carry-Forward Adjustment (Part IV, Line F)	
B. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 5,128,293,80			
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	R	Rase Costs	1,010,000.47
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	σ.		5 450 000 00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Auditi - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 2000-1999, all polae except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Functions 7700, resources 2000-9999, objects 1000-5999; Functions 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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 A6) 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) 13. Adjustment for Employment Separation Costs (Part II, Line B) 14. Audit Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objec		2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000) 6. Enterprise (Function 6000, objects 1000) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A6) 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) 13. Adjustment for Employment Separation Costs (Part II, Line A) 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) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 7,685,184.53 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For Infant app		3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs 13. Adjustment for Employment Separation Costs 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) 16. Cafetria (Fund 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 19. Preliminary Proposed Indirect Cost Rate (For final appr		4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	
Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Pius: Abnormal or Mass Separation Costs (Part II, Line B) 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) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 7,685,184.53 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For Information only - not		5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	
minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 5100, minus Part III, Line A5) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-899) and administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 8700, objects 1000-6999 except 5100) 13. Adjustment for Employment Separation Costs (Part II, Line A6) 14. Addut Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-840		6. Enterprise (Function 6000, objects 1000-5999 except 5100)	
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 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) 13. Adjustment for Employment Separation Costs (Part II, Line A) 14. Adjustment for Employment Separation Costs (Part II, Line B) 15. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 19. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/lo)		7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
objects 5000-5999, minus Part III, Line A3) 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) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 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) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 7,685,184.53 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 21.03%		·	345,716.78
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) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs 14. Adult Education (Fund 12, Functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 7.685,184.53 C. Stralght Indirect Cost Percentage Before Carry-Forward Adjustment (For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)		objects 5000-5999, minus Part III. Line A3)	
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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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 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) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 21.03% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)		11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
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13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 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) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 7,685,184.53 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 21.03% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)		Function 9700, phicate 1000 5000 except fortion relating to general administrative offices)	
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b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 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) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 7,685,184.53 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 21.03% Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)			2.22
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Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53 7,685,184.53		7. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
(For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 21.03% Preliminary Proposed Indirect Cost Rate (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 B19)		- · · · · · · · · · · · · · · · · · · ·	7,685,184.53
(Line A8 divided by Line B18) 21.03% Preliminary Proposed Indirect Cost Rate (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 B19)	C. S	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)			
(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)	1	Line A8 divided by Line B18)	21.03%
(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)			
// ing A10 divided by Line B10)	(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)	
21.03/6	(Line A10 divided by Line B18)	21.03%

First Interim 2014-15 Projected Year Totals Indirect Cost Rate Worksheet

19 40196 0000000 Form ICR

Part IV - Carry-forward Adjustment

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

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

A.	Indire	ct costs incurred in the current year (Part III, Line A8)	1,616,368.47
В.	Carry	forward adjustment from prior year(s)	
	1. (arry-forward adjustment from the second prior year	0.00
	2. 0	arry-forward adjustment amount deferred from prior year(s), if any	0.00
c.	Carry	forward adjustment for under- or over-recovery in the current year	
	1. U	nder-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect est rate (0%) times Part III, Line B18); zero if negative	0.00
	(a	ver-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of pproved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to cover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D.		inary carry-forward adjustment (Line C1 or C2)	0.00
E.	Option	al allocation of negative carry-forward adjustment over more than one year	
	the LE	a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to A could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA rry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward acrease does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that
	Option	 Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: 	not applicable
	Option	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	 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 re	quest for Option 1, Option 2, or Option 3	
			1
F.	Carry-fo Option	orward adjustment used in Part III, Line A9 (Line D minus amount deferred if 2 or Option 3 is selected)	0.00

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

19 40196 0000000 Form ICR

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

Printed: 11/24/2014 1:34 PM

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 current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	1E; 8010-8099					
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
c. 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 b. Step & Column Adjustment c. Cost-of-Living Adjustment				2,800,837.00		0.00
d. Other Adjustments		\$\$\\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$		(2,800,837.00)	A(\$1.00.826.650.650	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,800,837.00	-100.00%	0.00	0.00%	0.00
Classified Salaries Base Salaries Step & Column Adjustment C. Cost-of-Living Adjustment				1,705,912.00		0.00
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
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 9. Other Financing Uses	7300-7399	0.00	0.00%	0.00	0,00%	0.00
a. Transfers Out	7600-7629	00.000,000,1	-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)	.050 7.055	584058628408408	ART SEASON AND SERVE	0.00	100.00	0.00
11. 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		10,307,333.00	V05/55/30/8/01/45/55/5/2	0.00	0.00.0	0.00
(Line A6 minus line B11)		(999,999.00)		0.00	2 (2) (2) (2) (2) (3) (4)	0.00
D, FUND BALANCE						
 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)	İ	3,499,354.13		3,499,354.13		3,499,354.13
3. Components of Ending Fund Balance (Form 011) (Enter estimated projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740	457,787.51		0.00		0.00
c. Committed	9750	0.50			40 co. 1655 (Ten Geo. 1)	
1. Stabilization Arrangements		0.00		0.00	-	0.00
Other Commitments Assigned	9760 9780	0.00	vente spot var t	0.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.00
e. Unassigned/Unappropriated	3100	0.00		0.00		0.00
1. Reserve for Economic Uncertainties	9789	468,377.00				
2. Unassigned/Unappropriated	9790	2,563,189.62		3,499,354.13		3,499,354.13
f. Total Components of Ending Fund Balance	· · · · · · · · ·	-,,105.02		2,122,007,12		J,7//,JJ4.1J
(Line D3f must agree with line D2)		3,499,354.13		3,499,354.13		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					3. 5. 3. 3. 3. 3. 3. 3.	
1. General Fund		-			0.030.00.00.00.0	1
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	468,377.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,563,189.62	20534225500000	3,499,354.13		3,499,354.13
d. Negative Restricted Ending Balances			**************************************		A. 1655 (A. 1655 (A. 1655)	
(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)			VO ESCOR COLOREDO (SA)			
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 El a 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						
Used to determine the reserve standard percentage level on Line F5		1				
(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		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		0.00		0.00
5. Reserve Standard Percentage Level				0.00		0.00
(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				- 0.00	ay maka an is 🖠	0.00
(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	% Change (Cols. C-A/A)	2015-16 Projection	% Change (Cols. E-C/C)	2016-17 Projection
		(A)	(B)	(C)	(D)	(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	0010.0000					
LCFF/Revenue Limit Sources Federal Revenues	8010-8099	0.00	0.00%	0.00	0.00%	0
3. Other State Revenues	8100-8299 8300-8599	0.00	0.00%	0.00	0.00%	0
4. Other Local Revenues	8600-8799	10.00	-100.00%	0.00	0.00%	0
5. Other Financing Sources	0000 0777		-100.007	0.00	0.00%	0
a. Transfers In	8900-8929	1,000,000.00	-100.00%	0.00	0.00%	
b. Other Sources	8930-8979	0,00	0.00%	0.00	0.00%	0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0
6. Total (Sum lines A1 thru A5c)		1,000,010.00	-100.00%	0.00	0.00%	0.
B. EXPENDITURES AND OTHER FINANCING USES		-	100,007	0.00	0.00%	
Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.000	
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0
4. Books and Supplies	4000-4999	120,000.00	-100.00%		0.00%	0.
Services and Other Operating Expenditures	5000-5999			0.00	0.00%	0
6. Capital Outlay		140,000.00	-100.00%	0.00	0.00%	0
	6000-6999	0.00	0.00%	0.00	0.00%	0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.
Other Financing Uses Transfers Out	7/00 7/00					
b. Other Uses	7600-7629	0.00	0.00%	0.00	0.00%	0.
	7630-7699	0.00	0.00%	0.00	0.00%	0.
0. Other Adjustments (Explain in Section E below)			#150 N 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1 N			
1. Total (Sum lines B1 thru B10)		260,000.00	-100.00%	0.00	0.00%	0.
. NET INCREASE (DECREASE) IN FUND BALANCE						
Line A6 minus line B11)		740,010.00		0.00		0.0
. FUND BALANCE			4,450,400,000,000,000			
1. Net Beginning Fund Balance	9791-9795	49,934.35		789,944.35		789,944.
Ending Fund Balance (Sum lines C and D1)		789,944.35		789,944.35		789,944.
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.9
b. Restricted	9740	0.00		0.00		0.0
c. Committed]					
1. Stabilization Arrangements	9750	0.00		0.00		0.
2. Other Commitments	9760	0.00		0.00		0.
d. Assigned	9780	789,944.35		0.00		0.
e. Unassigned/Unappropriated	1	Á				
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.
2. Unassigned/Unappropriated	9790	0.00		789,944.35		789,944.
f. Total Components of Ending Fund Balance	j					
(Line D3f must agree with Line D2) ASSIMPTIONS		789,944.35	1960年1996年1965	789,944.35	erenajenderen aus	789,944.

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.

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	2240 2222					
LCFF/Revenue Limit Sources Friend Processor	8010-8099	0.00	0.00%	0.00	0.00%	0.00
Federal Revenues Other State Revenues	8100-8299 8300-8599	0.00	0.00%	0.00	0.00%	0.00
Other Local Revenues Other Local Revenues	8600-8799	0.00	0.00% 0.00%	0.00	0.00%	0.00
5. Other Financing Sources	6000-0177	0.00	0.00%	0.00	0.00%	0.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	*******	0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
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	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	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				0.00	0.0070	
a. Transfers Out	7600-7629	224,387.00	-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 B below)		2012/2014/00/45/00/5	87.860.853.200.8078	0.00		0.00
11. Total (Sum lines B1 thru B10)	Ť	224,387.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE				0.00		0.00
(Line A6 minus line B11)		(224,387.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	745,083.42		520,696,42		520,696.42
2. Ending Fund Balance (Sum lines C and D1)	Ī	520,696.42		520,696,42		520,696,42
3. Components of Ending Fund Balance	ľ			,		520,000.12
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						Winds.
1. Stabilization Arrangements	9750	0.00		0.00	Paragraphic Co.	0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	520,696.42		0.00	T	0.00
e. Unassigned/Unappropriated					To the second second	
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		520,696.42		520,696.42
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)	<u> </u>	520,696.42	graph gliffering (File III)	520,696.42		520,696.42

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.

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	Cand 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
Federal Revenues Other State Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.0
Other State Revenues Other Local Revenues	8300-8599 8600-8799	0.00	0.00%	0.00	0.00%	0.0
5. Other Financing Sources	0000-0199	278,086.00	-100.00%		0.00%	0.0
a. Transfers In	8900-8929	0.00	0.000			
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	0300-0333	278,086.00	-100.00%	0.00	0.00%	0.0
		278,000.00	-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	25,000.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	75,000.00	-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				0.00	0.0070	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
0. Other Adjustments (Explain in Section E below)				0.00	0.00%	0.00
1. Total (Sum lines B1 thru B10)	F	100,000,00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		200,000.00	-100,007	0.00	0.00%	0.00
(Line A6 minus line B11)		178,086.00		0.00		0.00
D. FUND BALANCE		170,000,00		0,00	200000000000000000000000000000000000000	0.00
Net Beginning Fund Balance	9791-9795	400 240 25				
2. Ending Fund Balance (Sum lines C and D1)	9191-9193	490,349.35		668,435.35		668,435.35
3. Components of Ending Fund Balance	<u> </u>	668,435.35	- L	668,435.35		668,435.35
a. Nonspendable	9710-9719	000				
b. Restricted	9740	0.00 46,205.08		0.00		0.00
c. Committed	9740	40,203.08		0.00		0.00
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		0.00	434546455545 -	0.00
d. Assigned	9780	622,230.27	9.83.23.33.8 -	0.00		0.00
e. Unassigned/Unappropriated	,,,, F	022,230.21	,	0.00		0.00
Reserve for Economic Uncertainties	9789	0.00		l		
2. Unassigned/Unappropriated	9790	0.00	}	668,435.35		((0.425.25
f. Total Components of Ending Fund Balance	//~ F	0.00	-	008,430.33		668,435.35
(Line D3f must agree with Line D2)	j	668,435.35		668,435.35		660 435 25
ASSUMPTIONS		100,	V 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	000,100,00	of an expensive policy of a visitely	668,435.35

B. ASSUMPTIONS

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

			FOR ALL FUN	00				
Description	Direct Costs Transfers in 5750	s - interfund Transfers Out 5760	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
OH GENERAL FUND	0.00	0100	1930	1000	9900-6929	7600-7629	9310	9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			1		224,387.00	1,000,000.00		
Fund Reconcilation]_	22//08/100	7,000,000.00		
01 SPECIAL EDUCATION PASS-THROUGH FUND	INCOME CONTRACTOR	views consumer	ACEGRAMISIO	42 15 15 15 15 15 15 15 15 15 15 15 15 15				
Expenditure Detail	300000000000000000000000000000000000000		nagasia ta kanasa ka					0.650.650.650.650.00
Other Sources/Uses Data? Fund ReconcTation								
11 ADULT EDUCATION FUND	230000000000000000000000000000000000000	95,580,482,99,574,545,655,650,650,650,650,650,650,650,650,65	SHORT CHARLES AND					
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	V.00		0.00	0.00	0.00	0.00	Ales es susta	
Fund Reconcilation			l		0.00	0.00		
21 CHILD DEVELOPMENT FUND								- Car (State)
Expenditure Detail	0.00	0.00	0.00	0.00	l i			
Other Sources/Uses Detail					0.00	0.00		A 100 TABLE 1 (100 A 100 A
Fund Reconcitation	1							
31 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconcitation	1		46803050306	3042034345	0.00	0.00	W. Chengason	
I DEFERRED MAINTENANCE FUND]							
Expenditure Detail	0.00	0.00				İ		
Other Sources/Uses Detail					1,000,000.00	0.00	6208455555	
Fund Reconcilation	1		B400 P4 40 450 F		1,000,000.00	0.00		GARAGE SONGERS
FUPIL TRANSPORTATION EQUIPMENT FUND	i							
Expenditure DetaT	0.00	0.00			1			
Other Sources/Uses Detail	to expense comment		SWEVEN ENGINEERS		0.00	0.00		
Fund Reconcilation	97459999999999			SA PARAMANAN				
I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL QUILAY						i		
Expenditure Detail Other Sources/Uses Detail	and the first section of the section of the	and the second s				i		
Fund Reconcitation]			References.	0.00	0.00		
I SCHOOL BUS EMISSIONS REDUCTION FUND	[\$255555 \$15555	ľ	4	area area area area area area area area	
Expenditure Detail	0.00	0.00			l l	i		
Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconcilation			9999999		U.00	0.00		
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	352 352 500 500 14 500 6		Residence Control	AND THE PERSON		ľ		
Expenditure Detail						i		
Other Sources/Uses Detail					0.00	224,387.00		
Fund Recondification	ļ .							
BUILDING FUND			SERVICE SERVICE		I]:		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	Section 1					
Fund Reconciliation	1				0.00	0.00		
COUNTY SCHOOL FACILITIES FUND	i i		AND PROPERTY OF LAND AND AND AND AND AND AND AND AND AND					
Expenditure Detail	0.00	0.00			İ	1		
Other Sources/Uses Detail	0.00	0.00				1:		
Fund Reconcitation	į į				0.00	0.00		
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS				VARIABLE VERVER !] ;		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcitation			1					
CAFETERIA ENTERPRISE FUND		ı	1			1)		
Expenditure Detail	0.00	0.00	0.00	0.00	1			
Other Sources/Uses Detail	İ				0.00	0.00		
Fund Reconcidation								
SELF-INSURANCE FUND Expenditure Detail					1			
Other Sources/Uses Detail	0.00	0.00			1	[]		SECTION SECTIO
Fund Reconcitation				3504 3345 F	0.00	0.00		
RETIRES BENEFIT FUND								
Expenditure Detail					[4			
Other Sources/Uses Data'l			seraturo (apasi I.		0.00	Gradossava (G	gala angsa	Carrier and Control of Control
Fund Reconcifation		l l		ka kata Kata B	0.00			
STUDENT BODY FUND		A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
Expenditure Detail								
Other Sources/Uses Detail							有限的表现的	100000000000000000000000000000000000000
Fund Reconciliation								

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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.

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5. CRITERION: Salarles 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	l l		
(Criterion 10B, Line 4):	3.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the JPA's reserve			
standard percentage):	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 for Current Year are extracted.

Projected Year Totals

	Occursos cara Dononto	rota Expenditorea		
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-7499)	Ratio of Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines 81-83)	(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.

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

Explanation: (required if NOT met) 2014-15 Expenditure decreased due to final long term debt payment in 2013-14.

2015-16 decrease in expenditure due to decrease in revenue received for the State.

2016-17 decrease in expenditure due to decrease in revenue received for the State.

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6. CRITERION: Other Revenues and Expenditures

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

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

JPA's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

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

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

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

	Budget Adoption		First Interim		
Object Range / Fiscal Year	Budget (Form 01CS, Item 6)		oted Year Totals 01) (Form MYPI)	Descrit Observe	Change is Outside
Federal Revenue (Fund)	(Form MYPI, Lir 11, Objects 8100-8299) (Form MYPI, Lir	o) (runa i	OTJ (FORM MYPI)	Percent Change	Explanation Range
Current Year (2014-15)		53.00	70,253.00	0.0%	1
1st Subsequent Year (2015-16)		0.00	0.00	0.0%	No No
2nd Subsequent Year (2016-17)		0.00	0.00	0.0%	No No
		,		51070	
Explanation (required if Yes)	The two year funding reprieve for RO	C/P's expires June	30, 2015		
Other State Revenue (Fu	nd 01, Objects <u>8300-8599) (Form MYPI</u> ,				
Current Year (2014-15)	7,744,9		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
(required if Yes)				•	
Other Local Revenue (Fur Current Year (2014-15) Ist Subsequent Year (2015-16)	nd 01, Objects 8600-8799) (Form MYPI, 1,327,99	95.00 0.00 0.00	1,327,995.00 0.00 0.00 30, 2015	0.0% 0.0% 0.0%	No No No
Other Local Revenue (Functurrent Year (2014-15) st Subsequent Year (2015-16) nd Subsequent Year (2016-17) Explanation (required if Yes) Books and Supplies (Functurrent Year (2014-15) st Subsequent Year (2015-16)	The two year funding reprieve for ROC 1,327,99 101, Objects 4000-4999) (Form MYP), 465,69	95.00 0	0.00	0.0%	No
Other Local Revenue (Fur Current Year (2014-15) Ist Subsequent Year (2015-16) 2nd Subsequent Year (2016-17) Explanation (required if Yes)	The two year funding reprieve for ROC 1,327,99 101, Objects 4000-4999) (Form MYP), 465,69	15.00 0	0.00 0.00 30, 2015 450,693.00 0.00 0.00	0.0% 0.0% -3.2% 0.0%	No No
Other Local Revenue (Fur Current Year (2014-15) st Subsequent Year (2015-16) nd Subsequent Year (2016-17) Explanation (required if Yes) Books and Supplies (Fund current Year (2014-15) st Subsequent Year (2015-16) nd Subsequent Year (2016-17) Explanation (required if Yes)	The two year funding reprieve for ROC 101, Objects 4000-4999) (Form MYP), 1 465,69 The two year funding reprieve for ROC	15.00 0	0.00 0.00 30, 2015 450,693.00 0.00 0.00 0.00 30, 2015	0.0% 0.0% -3.2% 0.0% 0.0%	No No No No No
Other Local Revenue (Fur Current Year (2014-15) Ist Subsequent Year (2015-16) and Subsequent Year (2016-17) Explanation (required if Yes) Books and Supplies (Fund Current Year (2014-15) st Subsequent Year (2015-16) and Subsequent Year (2016-17) Explanation (required if Yes)	The two year funding reprieve for ROC 101, Objects 4000-4999) (Form MYP), 465,69 The two year funding reprieve for ROC ting Expenditures (Fund 01, Objects 5) 2,603,32	15.00 0	0.00 0.00 30, 2015 450,693.00 0.00 0.00 0.00	0.0% 0.0% -3.2% 0.0%	No No

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

DATA ENTRY: All data are extracted or calculated.

(required if Yes)

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Loc	al Revenues (Section 64)			
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 Supplies, and Services	and Other Operating Expenditu	res (Section 6A) 3,054,022.00	0.504	Met
Current Year (2014-15) 1st Subsequent Year (2015-16)	3,069,022.00	3,054,022.00	-0.5% 0.0%	Met Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
Zila cobsequent real (Este 11)	0.001	7.72		
6C. Comparison of JPA Total Operating Reve	nues and Expenditures to the	ne Standard Percentage Range		
DATA ENTRY: Explanations are linked from Section	6A if the status in Section 6B is	not met; no entry is allowed below.		
 STANDARD MET - Projected total operating 	revenues have not changed sin	ce budget adoption by more than the	e standard for the current and tw	o subsequent fiscal years.
Explanation:				
Federal Revenue				
(linked from 6A				
if NOT met)				
Explanation:				
Other State Revenue				
(linked from 6A				
if NOT met)				
Explanation:				
Other Local Revenue				
(linked from 6A				
if NOT met)				
1b. STANDARD MET - Projected total operating	auroadituras baya est abassad	place burdent adaption by more than	the standard for the oursest on	d two cubecquent flood years
1b. STANDARD MET - Projected total operating	experionules have not changed	since proget adoption by more than	the standard for the content and	a two subsequent fiscal years.
Explanation:				
Books and Supplies				
(linked from 6A				
if NOT met)				
Explanation:				
Services and Other Exps				
(linked from 6A				
if NOT met)				

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7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d0(1)).

Determining the JPA's Compilance 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.

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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.

ATA ENTRY: All data are extracted or calculated.				
15.11		Current Year (2014-15)	fst Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
JPA'S	s Available Reserve Percentage (Criterion 10C, Line 9)		0.0%	0.0%
	g Standard Percentage Levels vallable reserve percentage):	9.7%	0.0%	0.0%
B. Calculating the JPA's Deficit Spending F	Percentages			
DATA ENTRY: Current Year data are extracted. If Fecond columns.	Form MYPI exists, data for the tw	vo subsequent years will be extract	led; if not, enter data for the two subse	equent years into the first an
	Projected Ye	ear Totals		
	Net Change in Fund Balance	Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999)	Delicit Spending Level (If Net Change in Fund	.
Figural Vone		(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Fiscal Year		10 367 543 00	0.6%	l Mai
Current Year (2014-15)	(999,999.00)	10,367,543.00	9.6%	Met Met
Fiscal Year Current Year (2014-15) st Subsequent Year (2015-16) and Subsequent Year (2016-17)	(999,999.00)		9.6% 0.0% 0.0%	Met Met Met
Current Year (2014-15) st Subsequent Year (2015-16) and Subsequent Year (2016-17)	(999,999.00) 0.00 0.00	0.00	0.0%	Met
Current Year (2014-15) st Subsequent Year (2015-16) and Subsequent Year (2016-17)	(999,999.00) 0.00 0.00	0.00	0.0%	Met
Current Year (2014-15) st Subsequent Year (2015-16)	(999,999.00) 0.00 0.00 he Standard	0.00	0.0%	Met
Current Year (2014-15) st Subsequent Year (2015-16) rnd Subsequent Year (2016-17) C. Comparison of JPA Deficit Spending to to ATA ENTRY: Enter an explanation if the standard	(999,999.00) 0.00 0.00 he Standard	0.00	0.0% 0.0%	Met Met
Current Year (2014-15) st Subsequent Year (2015-16) and Subsequent Year (2016-17) C. Comparison of JPA Deficit Spending to t ATA ENTRY: Enter an explanation if the standard	(999,999.00) 0.00 0.00 he Standard	0.00	0.0% 0.0%	Met Met
Current Year (2014-15) st Subsequent Year (2015-16) and Subsequent Year (2016-17) C. Comparison of JPA Deficit Spending to te	(999,999.00) 0.00 0.00 he Standard	0.00	0.0% 0.0%	Met Met

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9. CRITERION: Fund and	Cash Balances
A. FUND BALANCE STAN	DARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.
	teneral Fund Ending Balance is Positive
and a socialising it the a now	eneral Fullo Ellonig Dalance is Posnive
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.
Elective as	Ending Fund Balance General Fund Projected Year Totals
Fiscal Year Current Year (2014-15)	(Form 011, Line F2) (Form MYPI, Line D2) Status 3,499,354.13 Met
1st Subsequent Year (2015-16)	3,499,354.13 Met
2nd Subsequent Year (2016-17)	3,499,354.13 Met
· · ·	
9A-2. Comparison of the JPA's E	nding Fund Balance to the Standard
DATA ENTRY: Enter an explanation if	the standard is not met.
•	
1a. STANDARD MET - Projected	general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.
Explanation: (required if NOT met)	
L	
B. CASH BALANCE STAND	DARD: Projected general fund cash balance will be positive at the end of the current fiscal year.
9B-1. Determining if the JPA's En	
DATA ENTRY: II Form CASH exists, or	ata vrill be extracted; if not, data must be entered below.
	Ending Cash Balance General Fund
Fiscal Year	(Form CASH, Line F, June Column) Status
Current Year (2014-15)	4,101,283.76 Met
9B-2. Comparison of the JPA's En	iding Cash Balance to the Standard
DATA ENTRY: Enter an explanation if t	ine standard is not met
1a. STANDARD MET - Projected g	general fund cash balance will be positive at the end of the current fiscal year.
Explanation: (required if NOT met)	

10. CRITERION: Reserves

STANDARD: Available reservest for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts2 as applied to total expenditures and other financing uses3:

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

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

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)
- Reserve Standard Percentage Level 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)
- JPA's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (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.

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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.

Resen	ve Amounts	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	General Fund - Stabilization Arrangements			
_	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Une Etb)	468,377.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,563,189.62	3,499,354.13	3,499,354.13
4.	General Fund - Negative Ending Balances in Restricted Resources			3,100,001,10
	(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			9.00
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	JPA's Available Reserve Amount			
	(Lines C1 thru C7)	3,031,566.62	3,499,354.13	3,499,354.13
9.	JPA's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	29.24%	0.00%	0.00%
	JPA's Reserve Standard			
	(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: (required if NOT met)	The Memorandum of Understanding (MOU) for ROC/P's expires June 30, 2015.

SUI	PPLEMENTAL INFORMATION
DATA	A ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your JPA have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
	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:

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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 budget adoption.

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

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

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

224.387.00

0.00

0.00

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

0.00

0.00

0.00

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status	
---------------------------	--	--	-------------------	------------------	--------	--

Contributions, Unrestricted General Fund This item is not appscable for JPAs.

tb. Transfers In, General Fund * Current Year (2014-15)

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

1c.	Transfers Out, General Fund *
Current '	Year (2014-15)
1st Subs	equent Year (2015-16)
2nd Sub	sequent Year (2016-17)

1,000,000.00	1,000,000.00	0.0%	0.00	Met
0.00	0.00	0.0%	0.00	Met
0.00	0.00	0.0%	0.00	Met

New

0.0%

0.0%

1d. Capital Project Cost Overruns

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

	No	

224,387.00

0.00

0.00

Not Met

Met

Met

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

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

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

Explanation: (required if NOT met) In the 2014-15 fiscal year the Center transferred funds from the Special reserve Fund (Fund 20) for Postemployment Benefits to the General Fund (Fund 01) for postemployment benefit payments.

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

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ic.	MET - Projected transfers o	ut have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1đ.	NO - There have been no ca	pital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	

S6. Long-term Commitments

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

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

		ear debt agreements, and new pro	ograms or contra	acts that result in I	long-term obligations.	
S6A. Identification of the JPA	s Long-term	Commitments				
DATA ENTRY: If Budget Adoption Extracted data may be overwritten enter all other data, as applicable.	data exist (Fo to update lon	orm 01CS, Item S6A), long-term co g-term commitment data in Item 2	ommitment data !, as applicable. I	will be extracted a If no Budget Adop	and it will only be necessary to click officen data exist, click the appropriat	the appropriate button for Item 1b. e buttons for items 1a and 1b, and
a. Does your JPA have lo (If No, skip items 1b an				Yes		
b. If Yes to Item 1a, have since budget adoption?		n (multiyear) commitments been in	curred	No		
If Yes to Item 1a, list (or up benefits other than pension	odate) all new ns (OPEB); Of	and existing multiyear commitmen PEB is disclosed in Item S7A.	nts and required	annual debt servi	ice amounts. Do not include long-te	erm commitments for postemploymen
Type of Commitment	# of Years Remaining		SACS Fund and enues)	l Object Codes Us De	sed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2014
Capital Leases Certificates of Participation	-					
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans Compensated Absences		01/8590		01-2000	1000	46,410
Other Leng form Commitments (de	not include O	nco				
Other Long-term Commitments (do	not include O	PEB)				
	-					
					(IIII)	
TOTAL:						(0.110
TOTAL.						46,410
Type of Commitment (conti	nuad)	Prior Year (2013-14) Annual Payment (P & I)	(201- Annual I	nt Year 4-15) Payment & I)	1st Subsequent Year (2015-16) Annual Payment	2nd Subsequent Year (2016-17) Annual Payment
Capital Leases	inaeu)	(Γα)	(P	α I)	(P & I)	(P & I)
Certificates of Participation						
General Obligation Bonds Supp Early Retirement Program						
State School Building Loans						
compensated Absences	l	46,410		46,410	1	0 0
Other Long-term Commitments (con	tinued):					

	al Payments:	46,410 sed over prior year (2013-14)?	11	46,410	N/~	0 0
nas totai annuai pa	ушень шсгеа	seu over prior year (2013-14)?[N	v i	No	No

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S6B. Comparison of the JPA's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation if Yes.
1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent years.
S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
No
2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

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S7. Unfunded Liabilities

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

<u>87/</u>	. Identification of the JPA's Estimated Unfunded Liability for	Postemploymen	t Benefits Other Than Pensions	(OPEB)	
DAT	A ENTRY: Click the appropriate button(s) for items 1a-1c, as applicabl First Interim data in items 2-4.	e. Budget Adoption	data that exist (Form 01CS, Item S	7A) will be extracted; otherwise, enter B	udget Adoption
1.	 Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) 		Yes		
	 b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? 		No		
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?		No		
2.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL)		Budget Adoption {Form 01CS, Ilem S7A} 340,988.00 340,988.00	First Interim 340,988.00 340,988.00	
	 Are AAL and UAAL based on the JPA's estimate or an actuarial valuation? If based on an actuarial valuation, indicate the date of the OPEE 	3 valuation	Actuarial Jul 01, 2012	Actuarial Jul 01, 2012	
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation (Measurement Method Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)	or Alternative	Budget Adoption (Form 01CS, Item S7A) 30,612.00 0.00	First Interim 30,612.00 0.00 0.00	
	 b. OPEB amount contributed (for this purpose, include premiums pai (Funds 01-70, objects 3701-3752) Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17) 	id to a self-insuranc	0.00 0.00 0.00 0.00	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) 2nd Subsequent Year (2016-17)		44,000.00 0.00 0.00	44,000.00 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	9 12 9	
•	Comments: Eligible employees must have 10 years benefits until they reach the age of 65.	of continuous full-tii	me services immediately prior to the	date of retirement. Eligible employees	receive

37R	Identification of the JPA's Unfunded Liability for Self-Insurance Pr	rontame
J1 D.	recommended of the arms unfulled Liability for Self-Insurance Pr	rograms
DATA and F	A ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budg Tirst Interim data In Items 2-4.	get Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption
1.	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 budget adoption in self-insurance liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First 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)	Budget Adoption (Form 01CS, Item S7B) First Interim
	 b. Amount contributed (funded) for self-insurance programs Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17) 	
4.	Comments:	

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S8. Status of Labor Agreements

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

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

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

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

S8A.	. Cost Analysis of JPA's Labor A	greements - Certificated (Non-mana	gement) Employees		
DAT	STATEM OF LIN		_		
DATA	A ENTRY: Click the appropriate Yes o	or No button for "Status of Certificated Lab	or Agreements as of the Previou	us Reporting Period." There are no ex	tractions in this section.
Statu Were	all certificated labor negotiations set		n/a		
		s or n/a, complete number of FTEs, then s	skip to section S8B.		
	If No	, continue with section S8A.			
Certif	icated (Non-management) Salary a	and Benefit Negotiations			
		Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	er of certificated (non-management) ne-equivalent (FTE) positions	39.3	37.3	0.4	,
10	Hove one colon and beauti as all				I
1a.		ations been settled since budget adoption			
	ii tes	s, and the corresponding public disclosure	decuments have been filed with	the COE, complete question 2.	
	If No,	s, and the corresponding public disclosure , complete questions 5 and 6.	documents have not been filed	with the COE, complete questions 2-4	i.
1b.	Are any salary and benefit negotiat If Yes	ions still unsettled? s, complete questions 5 and 6.	n/a		
Negoti	ations Settled Since Budget Adoption	1			
2.		7.5(a), date of public disclosure board me	eting:		
3.	Parind anyoned by the agreement	Bests Bets			→
٥.	Period covered by the agreement:	Begin Date:	En	d Date:	_]
4.	Salary settlement:		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement inclu projections (MYPs)?	ided in the interim and multiyear			
	Total	One Year Agreement cost of salary settlement			
	% cha	unge in salary schedule from prior year or			
	Total o	Multiyear Agreement cost of salary settlement			
		nge in salary schedule from prior year enter text, such as "Reopener")			
	Identify	y the source of funding that will be used to	support multiyear salary comm	itments:	
	tions Not Settled Cost of a one percent increase in sa	lary and statutory benefits			
			Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
6.	Amount included for any tentative sa	lary schedule increases			1 (2010-11)

Certificated (Non-management) Health and Welf	are (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 				
Certificated (Non-management) Prior Year Settle Since Budget Adoption	ments Negotiated			
Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs				
If Yes, explain the nature of the new costs:	interim and MYPs			
Certificated (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 t Cost of step & column adjustments	he Interim and MYPs?			
Percent change in step & column over prior	year			
Certificated (Non-management) Attrition (layoffs	and retirements)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are savings from attrition included in the bud	get and MYPs?			
Are additional H&W benefits for those laid-of employees included in the interim and MYPs				
Certificated (Non-management) - Other ist other significant contract changes that have occurred: NA No Receive		ne cost impact of each chang	e (i.e., class size, hours of employment,	leave of absence, bonuses,
TVA NO Bargan	ing Agreements			
<u>-</u>				

S8B.	Cost Analysis of JPA's Labor Agree	ments - Classified (Non-manage	ment) Employees		
DATA	A ENTRY: Click the appropriate Yes or No I	button for "Status of Classified Labor	Agreements as of the Previo	ets Reporting Period "There are no extr	estions in this continu
Statu	is of Classified Labor Agreements as of all classified labor negotiations settled as of if Yes or r/a, complete number of FTEs, if No, continue with section S8B.	the Previous Reporting Period of budget adoption?	n/a		actions in this section,
Class	ified (Non-management) Salary and Ber	nefit Negotiations Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	er of classified (non-management) ositions	22.0	22.0	0.	
1a.	If Yes, and	the corresponding public disclosure :	documents have been filed u	with the COE, complete question 2. ed with the COE, complete questions 2-	4.
1b.	Are any salary and benefit negotiations s	still unsettled? oplete questions 5 and 6.	n/a		
Negotia 2.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a)), date of public disclosure board mee	eting:		
3,	Period covered by the agreement:	Begin Date:		End Date:	
4.	Salary settlement:		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear			
	Total cost o	One Year Agreement f salary settlement			
	•	n salary schedule from prior year or			
		Multilyear Agreement I salary settlement			
	% change in (may enter t	salary schedule from prior year ext, such as "Reopener")			
	Identify the s	source of funding that will be used to	support multiyear salary com	omitments:	-
•	ions Not Settled				
5. (Cost of a one percent increase in salary ar	nd statutory benefits			
6. /	Amount included for any tentative salary so	chedule increases	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	,		·		

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Class	ified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Classi Since	fled (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are an	y new costs negotiated since budget adoption for prior year tents included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs If Yes, exp'ain the nature of the new costs:			
	" res, expant the nature of the new costs;			
Classii	ied (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.	Cost of step & column adjustments			
3. Percent change in step & column over prior year				
Classifi	led (Non-management) Altrition (layoffs and retirements)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
ŧ.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
lassifi	ed (Non-management) - Other or significant contract changes that have occurred since budget adoption an N/A No Bargaining Agreements	d the cost impact of each (i.e., h	ours of employment, leave of absence,	bonuses, etc.):

S86	C. Cost Analysis of JPA's Labor Agreem	nents - Management/Supervi	isor/Confidential Employee	es	
DAT	TA ENTRY: Click the appropriate Yes or No bi	utton for "Status of Management	/Supervisor/Confidential Labor	Agreements as of the Previous Repo	orting Period." There are no extractions
Stat Wer	tus of Management/Supervisor/Confidentia re all manageria/confidential labor negotiation if Yes or n/a, complete number of FTEs, if No, continue with section S8C.	s settled as of budget adoption?	Previous Reporting Period n	/a	
Man	nagement/Supervisor/Confidential Salary at	nd Benefit Negotiations Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year
	nber of management, supervisor, and idential FTE positions	8.0		.0	0.0
1a	If Yes, comp	been settled since budget adopti blete question 2. ete questions 3 and 4.	ion?	a	
1b.	The state of the s	ill unsettled? Dete questions 3 and 4.	n/	a	
Nego 2.	stations Settled Since Budget Adoption Salary settlement:		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	is the cost of salary settlement included in projections (MYPs)? Total cost of	the interim and multiyear salary settlement			(2010 11)
	Change in sa	alary schedule from prior year ext, such as "Reopener")			
Negot 3.	tiations Not Settled Cost of a one percent increase in salary an	nd statutory benefits			
4.	Amount included for any tentative salary sc	chedule increases [Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Manaç Health	gement/Supervisor/Confidential n 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 Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost ove				(2010-11)
	gement/Supervisor/Confidential nd Column Adjustments	_	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. 2. 3.	Are step & column adjustments included in the Cost of step & column adjustments Percent change in step & column over prior				
lanag Other E	ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	_	Current Year (2014-15)	1st 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 ove				10000

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S9. Status of Other Funds

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

S9A.	dentification of Other Fun	ds with Negative Ending Fund Balances		
DATA	ENTRY: Click the appropriate	button in Item 1. If Yes, enter data in Item 2 and provid	de the reports referenced in Item 1.	
1.	Are any funds other than the balance at the end of the cur	general fund projected to have a negative fund rent fiscal year?	No	
	If Yes, prepare and submit to for each fund.	the reviewing agency a report of revenues, expenditu	rres, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report	
2.	If Yes, identify each fund, by and explain the plan for how	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) a plan for how and when the problem(s) will be corrected.		

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ADI	DITIONAL FISCAL INDICATORS	
The fr may a	ollowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" a alert the reviewing agency to the need for additional review.	answer to any single indicator does not necessarily suggest a cause for concern, bu
DATA data f	A ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4 from Criterion 9.	i, 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
А3.	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
	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
A9. F	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No
hen pro	oviding comments for additional fiscal indicators, please include the item number applicable to ea	ach comment.
	Comments: (optional)	

End of Joint Powers Agency First Interim Criteria and Standards Review