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Southern California ROP Los Angeles County

# July 1 Budget FINANCIAL REPORTS 2015-16 Budget Joint Powers Agency Certification

ANNUAL BUDGET REPORT: July 1, 2015 Budget Adoption	
This budget was developed using the state-adopted Criteria to a public hearing by the JPA governing board. (Pursuant to	and Standards. It was filed and adopted subsequent Education Code sections 33129, 41023 and 42127)
Budget available for inspection at:	Public Hearing:
Place: 2300 Crenshaw Blvd. Torrance, CA 90501 Date: May 28, 2015	Place: 2300 Crenshaw Blvd. Torrance, CA Date: June 04, 2015 Time: 09:00 AM
Adoption Date: June 04, 2015	
Signed:  Clerk/Secretary of the JPA Governing Board (Original signature required)	
Contact person for additional information on the budget repo	rts:
Name: Steven Rabas	Telephone: 310 224-4209
Title: Director of Fiscal Services	E-mail: srabas@scroc.k12.ca.us

## Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITE	RIA AND STANDARDS		No Met Me
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a
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

## July 1 Budget FINANCIAL REPORTS 2015-16 Budget Joint Powers Agency Certification

CRITE	RIA AND STANDARDS (con	tinued)	Met	Not Met
5	Salaries and Benefits	Projected ratios of total salaries and benefits to total general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		х
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		х
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
9	Fund Balance	General fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	х	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		х

SUPPI	LEMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	х	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	х	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		Х
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?</li> </ul>	х	

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SUPPL	<u>EMENTAL INFORMATION (co</u>		No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		Х
		<ul><li>If yes, are they lifetime benefits?</li></ul>	Х	
		<ul> <li>If yes, do benefits continue beyond age 65?</li> </ul>	Х	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		Х
S7b	Other Self-insurance Benefits	Does the JPA provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	n/a	
	_	Classified? (Section S8B, Line 1)	n/a	
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	n/a	
S9	Local Control and Accountability Plan (LCAP)	This supplemental section is not checked for JPAs.	n/a	n/a
S10	LCAP Expenditures	This supplemental section is not checked for JPAs.	n/a	n/a

ADDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the budget 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?	х	
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	

Southern California ROP Los Angeles County

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#### July 1 Budget 2015-16 Budget WORKERS' COMPENSATION CERTIFICATION

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## ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS Pursuant to EC Section 42141, if a joint powers agency is self-insured for workers' compensation claims, the director of the joint powers agency annually shall provide information to the governing board of the joint powers agency regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims. To the County Superintendent of Schools: Our JPA is self-insured for workers' compensation claims as defined in Education Code Section 42141(a): Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities: This joint powers agency is not self-insured for workers' compensation claims. (X) Date of Meeting: Jun 04, 2015 Signed Clerk/Secretary of the Governing Board (Original Signature Required) For additional information on this certification, please contact: Name: Steven Rabas Title: Director of Fiscal Services

G = General Ledger Data; S = Supplemental Data

	G = General Ledger Data; S = Supplemental Data  Data Supplied Fo					
Form	Description	2014-15 Estimated Actuals	2015-16 Budget			
01	General Fund/County School Service Fund	GS	GS			
10	Special Education Pass-Through Fund					
11	Adult Education Fund					
12	Child Development Fund					
13	Cafeteria Special Revenue Fund					
14	Deferred Maintenance Fund	G	G			
15	Pupil Transportation Equipment Fund					
17	Special Reserve Fund for Other Than Capital Outlay Projects					
18	School Bus Emissions Reduction Fund					
20	Special Reserve Fund for Postemployment Benefits	G	G			
21	Building Fund					
35	County School Facilities Fund					
40	Special Reserve Fund for Capital Outlay Projects	G	G			
61	Cafeteria Enterprise Fund					
67	Self-Insurance Fund					
71	Retiree Benefit Fund					
95	Student Body Fund					
95A	Changes in Assets and Liabilities (Student Body)					
ASSET	Schedule of Capital Assets	S				
CASH	Cashflow Worksheet		S			
CB	Budget Certification		S			
CC	Workers' Compensation Certification		S			
CHG	Change Order Form					
DEBT	Schedule of Long-Term Liabilities	S				
ICR	Indirect Cost Rate Worksheet	GS				
MYP	Multiyear Projections - General Fund		GS			
SEA	Special Education Revenue Allocations					
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)					
SIAA	Summary of Interfund Activities - Actuals	G				
SIAB	Summary of Interfund Activities - Budget					
01CS	Criteria and Standards Review	GS	GS			

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,253.00	26,157.00	-62.8%
3) Other State Revenue		8300-8599	7,744,909.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,327,995.00	2,910,000.00	119.19
5) TOTAL, REVENUES			9,143,157.00	2,936,157.00	-67.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,800,837.00	1,849,708.00	-34.0%
2) Classified Salaries		2000-2999	1,705,912.00	905,997.00	-46.9%
3) Employee Benefits		3000-3999	1,743,282.00	468,470.00	-73.1%
4) Books and Supplies		4000-4999	450,693.00	167,237.00	-62.9%
5) Services and Other Operating Expenditures		5000-5999	2,603,329.00	1,108,588.00	-57.4%
6) Capital Outlay		6000-6999	63,490.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,367,543.00	4,500,000.00	-52.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(224,386.00)	(1,563,843.00)	596.9%
). OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	224,387.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	-100.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(775,613.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(999,999.00)	(1,563,843.00)	56.4%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	4,499,353.13	3,499,354.13	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,499,353.13	3,499,354.13	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,499,353.13	3,499,354.13	-22.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			3,499,354.13	1,935,511.13	-44.7%
a) Nonspendable Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	457,787.51	432,687.51	-5.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	468,377.00	225,000.00	-52.0%
Unassigned/Unappropriated Amount		9790	2,563,189.62	1,267,823.62	-50.5%

#### July 1 Budget General Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					-
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasur	η	9111	0.00		
b) in Banks	•	9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
No Child Left Behind	4036	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	70,253.00	26,157.00	-62.8%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,253.00	26,157.00	-62.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	7,744,909.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			7,744,909.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	900,000.00	800,000.00	-11.1%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	2,100,000.00	Nev
Tuition		8710	0.00	0.00	0.0%
All Other Transfers in		8781-8783	417,995.00	0.00	-100.0%
Transfers of Apportionments Special Education SELPA Transfers	2522	0704	0.00		0.00
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,327,995.00	2,910,000.00	119.1%
OTAL, REVENUES			9,143,157.00	2,936,157.00	-67.99

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES	4.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			A MARKET THROUGH CO.
Certificated Teachers' Salaries		1100	2,339,472.00	1,494,965.00	-36.1%
Certificated Pupil Support Salaries		1200	0,00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	461,365.00	354,743.00	-23.19
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			2,800,837.00	1,849,708.00	-34.09
CLASSIFIED SALARIES					To and constitued
Classified Instructional Salaries		2100	73,069.36	0.00	-100.09
Classified Support Salaries		2200	187,281.00	0.00	-100.09
Classified Supervisors' and Administrators' Salaries		2300	289,433.00	229,930.00	-20.69
Clerical, Technical and Office Salaries		2400	1,156,128.64	676,067.00	-41.59
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES	· · · · · · · · · · · · · · · · · · ·		1,705,912.00	905,997.00	-46.99
EMPLOYEE BENEFITS					
STAS		3101-3102	294,646.26	244,695.00	-17.09
PERS		3201-3202	226,306.42	116,941.00	-48.39
OASDI/Medicare/Alternative		3301-3302	65,144.47	39,957.00	-38.79
Health and Welfare Benefits		3401-3402	4,131.60	3,550.00	-14.19
Unemployment Insurance		3501-3502	2,246.27	1,377.00	-38.79
Workers' Compensation		3601-3602	101,046.98	61,950.00	-38.7
OPEB, Allocated		3701-3702	224,387.00	0.00	-100.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	825,373.00	0.00	-100.09
TOTAL, EMPLOYEE BENEFITS			1,743,282.00	468,470.00	-73.19
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	23,471.94	43,007.00	83.29
Materials and Supplies		4300	281,932.94	119,930.00	-57.59
Noncapitalized Equipment		4400	145,288.12	4,300.00	-97.09
Food		4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			450,693.00	167,237.00	-62.9

## July 1 Budget General Fund Expenditures by Object

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Description I	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,891.00	13,101.00	-42.8%
Dues and Memberships		5300	21,846.00	19,520.00	-10.6%
Insurance		5400-5450	120,000.00	78,650.00	-34.5%
Operations and Housekeeping Services		5500	229,843.00	236,913.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	35,015.69	18,900.00	-46.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,122,857.31	687,779.00	-67.6%
Communications		5900	50,876.00	53,725.00	5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		2,603,329.00	1,108,588.00	-57.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	63,490.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			63,490.00	0.00	-100.0%

Barra tallan	December Onder	0140	2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Cost	s)				
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	et Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
OTAL, EXPENDITURES			9,367,543.00	4,500,000.00	-52.0%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	224,387.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			224,387.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					, , ,
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(775,613.00)	0.00	-100.0%

## July 1 Budget General Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	70,253.00	26,157.00	-62.8
3) Other State Revenue		8300-8599	7,744,909.00	0.00	-100.0
4) Other Local Revenue		8600-8799	1,327,995.00	2,910,000.00	119.11
5) TOTAL, REVENUES			9,143,157.00	2,936,157.00	-67.9
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,134,976.37	1,980,032.00	-61.49
2) Instruction - Related Services	2000-2999		628,373.29	234,843.00	-62.6
3) Pupil Services	3000-3999	ļ	604,911.11	470,392.00	-22.2
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999	;	0.00	0.00	0.0
6) Enterprise	6000-6999	***************************************	0.00	0.00	0.0
7) General Administration	7000-7999		1,816,409.73	1,232,595.00	-32.1
8) Plant Services	8000-8999		1,180,372.50	579,638.00	-50.9
9) Other Outgo	9000-9999	Except 7600-7699	2,500.00	2,500.00	0.0
10) TOTAL, EXPENDITURES			9,367,543.00	4,500,000.00	-52.0
C. EXCESS (DEFICIENCY) OF REVENUES			## ***********************************		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(224,386.00)	(1,563,843.00)	596.9
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	224,387.00	0.00	-100.0
b) Transfers Out		7600-7629	1,000,000.00	0.00	-100.0
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
·			0.00	0.00	0.0
Contributions     TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	(775,613.00)	0.00	-100.0°

## July 1 Budget General Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(999,999.00)	(1,563,843.00)	56.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,499,353.13	3,499,354.13	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,499,353.13	3,499,354.13	-22,2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,499,353.13	3,499,354.13	-22.2%
2) Ending Balance, June 30 (E + F1e)		Į	3,499,354.13	1,935,511.13	-44.7%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	457,787.51	432,687.51	-5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	468,377.00	225,000.00	-52.0%
Unassigned/Unappropriated Amount		9790	2,563,189.62	1,267,823.62	-50.5%

Southern California ROP Los Angeles County

#### July 1 Budget General Fund Exhibit: Restricted Balance Detail

		2014-15	2015-16
Resource	Description	Estimated Actuals	Budget
6300	Lottery: Instructional Materials	340,419.44	269,319.44
6360	Pupils with Disabilities Attending ROC/P	61,788.07	131,788.07
9010	Other Restricted Local	55,580.00	31,580.00
Total, Restr	icted Balance	457,787.51	432,687.51

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	10.00	0.00	-100.0
5) TOTAL, REVENUES			10.00	0.00	-100.09
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	120,000.00	120,000.00	0.09
5) Services and Other Operating Expenditures		5000-5999	140,000.00	140,000.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			260,000.00	260,000.00	0.09
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(259,990.00)	(260,000.00)	0.09
OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	0.00	-100.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			740,010.00	(260,000.00)	-135.1%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,934.35	789,944.35	1482.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,934.35	789,944.35	1482.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,934.35	789,944.35	1482.0%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			789,944.35	529,944.35	-32. <u>9%</u>
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
•					
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	789,944.35	529,944.35	-32.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent
G. ASSETS	Hesonica Codes	Object Codes	Estimated Actuals	Budget	Difference
1) Cash					
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		0600	0.60		
2) TOTAL, DEFERRED INFLOWS		9690	0.00		
			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Ali Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10.00	0.00	-100.0%
TOTAL, REVENUES			10.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,000.00	120,000.00	42.9%
Noncapitalized Equipment		4400	36,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			120,000.00	120,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	140,000.00	140,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		140,000.00	140,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service			1		
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			260,000.00	260,000.00	0.0%

			,,,,,,		
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN	***************************************		1,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		Ì	0.00	0.00	0.0%
CONTRIBUTIONS				0.00	0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		}	0.00	0.00	0.0%
			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	0.00	-100.0%
5) TOTAL, REVENUES			10.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		260,000.00	260,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			260,000.00	260,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(259,990.00)	(260,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			740,010.00	(260,000.00)	-135.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,934.35	789,944.35	1482.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,934.35	789,944.35	1482.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		ļ	49,934.35	789,944.35	1482.0%
2) Ending Balance, June 30 (E + F1e)			789,944.35	529,944.35	-32.9%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.00
Ç					0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	789,944.35	529,944.35	-32.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Southern California ROP Los Angeles County

#### July 1 Budget Deferred Maintenance Fund Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
Total, Restri	cted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES			77.70		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	224,387.00	0.00	-100.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(224,387.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(224,387.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	745,083.42	520,696.42	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			745,083.42	520,696.42	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			745,083.42	520,696.42	-30.1%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			520,696.42	520,696.42	0.0%
a) Nonspendable , Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	520,696.42	520,696.42	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS		,,		All marries and the second	omormo amarina de la comorma d
Cash     a) in County Treasury		9110	0.00		
		9111			
Fair Value Adjustment to Cash in County Treasury     As a Particular County Treasury			0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		2330	0.00		
K, FUND EQUITY	- 10 01 00 00 00 00 00 00 00 00 00 00 00		0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Southern California ROP Los Angeles County

## July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN			THE WASHINGTON		
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interlund Transfers Out		7619	224,387.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			224,387.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources		-			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES		3000	0.00	0.00	0.0%
USES			0.00	0.00	0.078
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
		7031	0.00	0.00	0.0%
(d) TOTAL, USES CONTRIBUTIONS			0.00	0,00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1			2.30	5.00	0.070
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(224,387.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES			0.00	0.00	0.0
3. EXPENDITURES (Objects 1000-7999)			1		
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999	_	0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999	_ ,	0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.09
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
OTHER FINANCING SOURCES/USES		ŀ			
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	224,387.00	0.00	-100.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(224,387.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(224,387.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	745,083.42	520,696.42	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1	745,083.42	520,696.42	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			745,083.42	520,696.42	-30.1%
2) Ending Balance, June 30 (E + F1e)			520,696.42	520,696.42	0.0%
Components of Ending Fund Balance a) Nonspendable		Yes	. •		
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	520,696.42	520,696.42	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Southern California ROP Los Angeles County

#### July 1 Budget Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

Resource Description	2014-15 Estimated Actuals	2015-16 Budget	
Total, Restricted Balance	0.00	0.00	

## July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes		Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	278,086.00	277,936.00	-0.1%
5) TOTAL, REVENUES		***************************************	278,086.00	277,936.00	-0.1%
B. EXPENDITURES					
Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	77,936.00	211.7%
5) Services and Other Operating Expenditures		5000-5999	75,000.00	200,000.00	166.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	277,936.00	177.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
D. OTHER FINANCING SOURCES/USES			178,086.00	0.00	-100.0%
Interfund Transfers     a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

# July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	0570000		178,086.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	490,349.35	668,435.35	36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			490,349.35	668,435.35	36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			490,349.35	668,435.35	36,3%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			668,435.35	668,435.35	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,205.08	46,205.08	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	622,230.27	622,230.27	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS		:			
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. Liabilities					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
(, FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00		

# July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE	•				
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	277,936.00	277,936.00	0.0%
Interest		8660	150.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	<b>;</b>	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			278,086.00	277,936.00	-0.1%
OTAL, REVENUES			278,086.00	277,936.00	-0.1%

# July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS			,		
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPE8, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES				-	
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,000.00	77,936.00	211.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	77,936.00	211.7%

# July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	200,000.00	166.79
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		75,000.00	200,000.00	166.79
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
OTAL, EXPENDITURES			100,000.00	277,936.00	177.9%

# July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					•
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

# July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings	·	8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES		anti-			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

# July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	278,086.00	277,936.00	-0.1%
5) TOTAL, REVENUES			278,086.00	277,936.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		100,000.00	277,936.00	177.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	11-0-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		100,000.00	277,936.00	177.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			178,086.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

# July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	40-10		178,086.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				APP TO THE PARTY OF THE PARTY O	
a) As of July 1 - Unaudited		9791	490,349.35	668,435.35	36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			490,349.35	668,435.35	36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			490,349.35	668,435.35	36.3%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			668,435.35	668,435.35	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,205.08	46,205.08	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	622,230.27	622,230.27	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

## July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	46,205.08	46,205.08
Total, Restric	sted Balance	46,205.08	46,205.08

July 1 Budget 2014-15 Estimated Actuals Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance
Governmental Activities: Capital assets not being depreciated:						000
Land	653,400.00		653,400.00			653 400 00
Work in Progress	11,815.73		11,815.73		6.315.73	5.500.00
Total capital assets not being depreciated	665,215.73	00.00	665,215.73	0.00	6,315.73	658.900,00
Capital assets being depreciated:	20 704		1			
Buildings	19 110 272 53		10 110 070 50	85,170,43		113,904.54
Equipment	892,297,08		892 297 08	0,044.34		19,115,916.87
Total capital assets being depreciated	20,031,303.72	0.00	20,031,303,72	90.814.77	000	20 122 118 49
Accumulated Depreciation for:						201127112
Land Improvements	(6,242,37)		(6,242.37)		4.353.74	(10.596.11)
Buildings	(6,080,158.75)		(6,080,158.75)		416.728.87	(6.496.887.62)
Equipment	(683,097.72)		(683,097.72)		23,267,96	(706.365.68)
Total accumulated depreciation	(6,769,498.84)	0.00	(6,769,498.84)	00.0	444,350.57	(7.213.849.41)
Total capital assets being depreciated, net	13,261,804.88	0.00	13,261,804.88	90,814,77	444,350.57	12,908,269,08
Governmental activity capital assets, net	13,927,020.61	0.00	13,927,020.61	90,814,77	450,666.30	13,567,169.08
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
otal capital assets not being depreciated	00.00	00.0	00.00	0.00	00.00	0.00
Capital assets being depredated:						
Distriction of the second seco			0.00			00:00
Spinor			00.0			0.00
Edulpment			0.00			0.00
Total capital assets being depreciated	00.00	00:00	00.0	0.00	00.0	0.00
Accumulated Depreciation for:						
Land Improvements			00.00			0.00
Buildings			00.00			0.00
Edulpment			00'0			0.00
Total accumulated depreciation	0.00	0.00	0.00	00.0	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	00.0	00'0
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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August   September   October   November   Docember   January   August   September   October   November   Docember   Justicia   September   October   November   Docember   Justicia   September   Se	Southern California ROP Los Angeles County				July 1   2015-16 Cashflow Workshee	July 1 Budget 2015-16 Budget Cashflow Worksheet - Budget Year (1)					19 40196 0000000
10.00   1.00			Beginning Balances (Ref. Only)		Anoust	Sentembor	1				
The part of the	ESTIMATES THROUGH THE MONTH							NOVELIDE AND	necember	January	February
13,000,000   1,0	BEGINNING CASH			4,147,170.13	3,077,379,83	2.911.131.08	2 670 489 26	30 882 666 6	0 000 446 60	A 740 700 .	
13,000,000   132,000,000   1	. RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment Property Taxes	8010-8019 8020-8079						02,000,120,012	4,000,41b,03	1,693,015,63	3,505,193.1
13,000,000   13,	Miscellaneous Funds Federal Revenue	8080-8099									
1.00   1.00	Other State Revenue	8300-8599								13,078.50	
00.00 2999         00.00 2899         25,00,00         132,000,00         172,550,0	Other Local Revenue Interfund Transfers In All Other Financing Sources	8600-8799 8910-8929 8930-8979		80,000.00	132,000.00	72,500.00	50,000.00	128,000.00	32,500.00	2,180,000.00	51,000.0
00.002999 0.000 75.449.00 77.449.00	TOTAL RECEIPTS	2120 0000		80,000.00	132,000.00	72,500.00	50,000.00	128,000.00	32.500.00	2.193.078.50	51,000,0
000-2899 0.00	Certificated Salaries	1000-1999		0.00	53.710.75	62 366 82	173 363 00	22 252	70000	000000000000000000000000000000000000000	
000-4999   0.000   0.000   0.0000   0.0000   0.0000   0.000	Classified Salaries	2000-2999		00.0	75,499.00	75,499.00	75,499.00	75,499.00	75.499.00	75,499,00	75 499 0
10,000,000   10,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000,000   10,000,000,000,000,000,000,000,000,000,	Employee Benefits Books and Supplies	3000-3999		0.00	39,039.00	39,039.00	39,039.00	39,039.00	39,039,00	39,039.00	39,039.0
11-91-99   25,000,00   299,248,75   313,141.82   397,901.00   382,901.00   402,901.00   382,00	Services	5000-5999		00.000.00	30,000,00	36,237,00	10,000,00	10,000.00	30,000.00	10,000.00	8,000.0
500-7629 500-762	Capital Outlay	6000-6599		2000	000000000000000000000000000000000000000	00.000,001	100,000,001	95,000.00	85,000.00	85,000.00	95,000.0
11.4989         707.890.39         707.890.30         282.48.75         313.141.82         337,901.00         382.901.00         402.901.00         382.901.00           93.00         707.890.39         707.890.39         700.261.02         0.00         0.00         7.729.37         0.00         0.00           9490         707.890.39         707.800.32         0.00         0.00         7.729.37         0.00         0.00           9490         7.725.051.32         1.755.051.32         0.00         0.00         0.00         0.00         0.00           9490         1.755.051.32         0.00         0.00         0.00         0.00         0.00         0.00           9440         1.755.051.32         0.00         0.00         0.00         0.00         0.00         0.00           1.755.051.32         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           9840         0.00         0	Other Outgo Interfund Transfers Out	7000-7499									
11-4199   25,000,000   256,246,75   313,141,82   387,501,00   402,501,00   382,90	All Other Financing Uses	7630-7699									
11-8199   200-8299	. BALANCE SHEET ITEMS		Contact This will be a second or the second of the second or the second	95,000,00	298,248.75	313,141,82	397,901.00	392,901,00	402,901.00	382,901.00	390,901.0
11-61:99   2707.390.39   7702.261.02   9310   9324   932	ssets and Deferred Outflows										
000-9239         707,390,38         700,261,02         0 </td <td>Cash Not In Treasury</td> <td>9111-9199</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Cash Not In Treasury	9111-9199									
9370 9320 9330 9340 940 940 940 940 940 940 940 940 940 9	Accounts Receivable	9200-9299	707,990.39	700,261,02				7,729.37			
930 940 9480 707.990.39 1,755.051.32 1,755.0	Stores	9320									
9340 9490 707.990.39 707.990.39 707.990.39 707.990.39 707.990.39 707.950.31 707.990.39 707.950.39 707.950.39 707.950.39 707.950.39 707.373.88 707.373.78 707.373.88	Prepaid Expenditures	9330									
549.0         707.990.39         700.261.02         0.00         0.00         0.00         7.729.37         0.00	Other Current Assets Deferred Curfour of Possesson	9340	,								
500-8599         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         0,00         0,0	SUBTOTAL	948 0	707,990.39	700,261.02	00:0	00.0	000	7 798 27	6	6	
500-9659         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         1,755,051,32         0,00         0,0	abilities and Deferred Inflows									00:0	
9840 9860 9860 9860 9870 1,725,051,32 1,725,051,32 1,047,050,39] 1,047,050,39] 1,047,050,39] 1,047,050,39] 1,047,050,39] 1,047,050,39] 1,047,050,39] 1,047,050,39] 1,047,050,39] 1,047,050,39] 1,047,050,39] 1,047,01,00] 1,047,050,39] 1,047,050,39] 1,047,01,00] 1,047,050,39] 1,047,01,00] 1,047,050,31,38] 1,047,01,00] 1,047,050,31,38] 1,047,01,00] 1,047,	Accounts Payable Due To Other Europ	9500-9599	1,755,051,32	1,755,051.32							
9690 1,755,051,32 1,755,051,32 1,704,7060,330 1,1054,790,30) 1,104,7060,330 1,1054,790,30) 1,1054,790,30) 1,1054,790,30) 1,1054,790,30) 1,1054,790,30) 1,1054,790,30) 1,1054,790,30) 1,1054,790,30) 1,1054,790,30) 1,1054,790,30) 1,1055,015,63 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015,015 1,1055,015 1,105	Ourset Loans	9640									
9990 1,755,051,32 1,755,051,32 1,047,080,33) 1,047,080,34)	Uneamed Revenues	9650									
9910 (1,047,080,38) (1,054,790,30) (168,248,75) (240,641,82) (240,641,	Deferred Inflows of Resources	0696									
9910 (1,054,706,033) (1,054,706,330) (166,248,75) (240,641,82) (347,901,00) (257,171,63) (370,401,00) (1,017,378,83 2,911,131,08 2,670,489,26 2,322,588,26 2,065,416,65 1,695,015,63 3,505,133,13	SUBTOTAL onoperating		1,755,051.32	1,755,051.32	0.00	00:00	0.00	0.00	0.00	0.00	0.0(
(1,047,060,33)         (1,054,790,30)         (1,064,790,30)         (1,064,790,30)         (1,062,	Suspense Clearing			00.0							
(1,069,790,30) (166,248,75) (240,641,82) (347,901,00) (257,171,53) (370,401,00) 1,810,177,50 3,077,379,83 2,911,131,08 2,670,499,26 2,322,588,26 2,065,416,65 1,695,015,63 3,505,193,13	IOLAL BALANCE SHEET ITEMS	í	(1,047,060.93)		0.00	0.00	0.00	7,729.37	00:0	0.00	0.00
2,577,575,5015,63 1,655,015,63 1,655,015,63 3,505,135,13 3,505,135,13	NET INCREASE/DECAEASE (B - C - ENDING CASE (A + E)			(1,069,790.30)	(166,248.75)	(240,641.82)	(347,901.00)	(257,171.63)	(370,401.00)	1,810,177,50	(339,901.00
	CANDING CASH BLICACOLL		Report of the second	5,077,075	2,911,131.08	2,6/0,489,26	2,322,588.26	2,065,416.63	1,695,015.63	3,505,193,13	3,165,292.10

2,243,891,13 2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,13 (2,540,990,00) (2,540	Chiese   March   April   May   June   Acruals   Adjustments   TOTAL   But				Cashflow	Cashflow Worksheet - Budget Year (1)	ot Year (1)				19 40196 0000000 Form CASH
100   100	SECTION   Color   Co	1 12 1 1 1 1 1 1 1 1 1 1	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Color-carry	8101-8716 8101-8716	HE MON H	JUNE		4, 100 000						
9010-9019 9010-9	8102-80179 8102-80179				2,040,091.13	2,540,990.13	2,175,081,13		NEW NEW PLANT COMMON PROPERTY OF THE PERSON NAMED IN COMMON PARTY.		
9500-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 95000-6599 950000-6599 95000000000000000000000000000000000	8020-6799 8020-6	S.									
8500-8579   855,000.00   80,000.00   2,500.00   1,500.75.5	8501-6859 8501-6	=	8010-8019							0.00	0.0
8100-8299 800-800-800 800-8299 800-8299 800-8299 800-8299 800-8299 800-8299 800-8299 800-8299 800-8299 800-8299 800-8299 800-8299 800-8299 800-800-800 800-80	8500-8799 8500-8		8080-808							0.00	0.0
8000-8799 8010-8	Sept-9779   Sept-9700   Sept		8100-8299					10 070 50		0.00	0.0
8800-8879 8800-8	Sept-seps-seps-seps-seps-seps-seps-seps-s		8300-8599					00'0'0'0		00.761.02	26,15/.0
8901-8979 8901-8979 8901-8979 8902-8979 8902-8979 8902-8979 8902-8979 8902-8979 8902-8979 8902-8999 9002-8999 9902-8999 9902-8999 9902-8999 9902-8999 9902-8999 9902-8	1000-1999   173,382,00   172,		8600-8799	69,500.00	90,000,00	22.000.00	2.500.00			00.00	0 000 000
8800-8879 100-1989 173-852.00 173-853.00 173	1000-1509   13,072,500   13,0		8910-8929							0.00	0.0
100-1999   172,382,00   173,3	1001-1999   173,282,00   173,	<u>د</u>	8930-8979							0.00	0.0
0.000-1999         1773-3853.00         1773-3853.30 <td>  1000-1999   173,382,00   173,</td> <td></td> <td></td> <td>69,500.00</td> <td>90,000.00</td> <td>22,000.00</td> <td>2,500.00</td> <td>13,078.50</td> <td>0.00</td> <td></td> <td>2,936,157.0</td>	1000-1999   173,382,00   173,			69,500.00	90,000.00	22,000.00	2,500.00	13,078.50	0.00		2,936,157.0
2000 2899         75,2489,00         17,3383,	0000-2999		1000	00000	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4						
Concesses   Section	1000-5999   10000-5999   10000-5999   10000-5999   10000-5999   10000-5999		2000-1388	75,363,00	1/3,363.00	173,363.00	173,363.00	173,363.43		1,849,708.00	1,849,708.0
Concessed   Conc	Concessed   Conc		2000-2999	00'00'00'	75,499,00	00.706.67	75,499.00	75,499.00		905,996,00	905,997.0
1000-5559   55,000.00   55,000.00   55,000.00   73,558.00   0,000   1,108,558.0	Concessed   Section		3000-3999	39,039,00	39,039.00	39,039.00	39,039.00	39,042,00		468,471.00	468,470.0
9000-65599 70007-7459         350,900,00         350,000,00         73,588.00         0,00         1,108,588.00	COLO-5289   COLo		4000-4999	00.000.0	00,000,01	00.000.6	5,000.00	00.0		167.237.00	167,237.0
7000-7029 70000-7029 70000-7029 70000-7029 70000-7029 70000-7029 70000-7029 700000-7029 700	0000-02-02-02-02-02-02-02-02-02-02-02-02		9000-9999	00,000,00	35,000.00	00.000,08	73,588.00	0.00		1,108,588.00	1,108,588.0
7600-7439 7600-7	111-8199   7607-7829   7607-		9000-9099							00.00	0.0
T830-7829   S30,901.00   S32,901.00   S36,499.00   S36,	T830-7894   390,901.00   382,901.00   386,499.00   386,		7600-7820							0.00	0.0
9111-9199 9200-9299 9200-9299 9320 9320 9320 9320 9320 9320 9320	10,000,000   382,901,00   387,909,00   386,489,00   287,904,43   0.00   4,500,000,00   0.00		7630-7690							0.00	0.0
9111-9199 9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	9111-9199 9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	· ·	2000		392 901.00	387 909 00	266 489 AN	287 004 42	90.0	20000	0.0
911-9199 9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	9500-9599 9500-95999 9500-95999 9500-9599 950						0000	Or. 100, 103	00.0		*,500,000,
9111-9199 9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	911-3199 9200-9299 9200-9299 9200-9299 9200 9200	. 29								97334	
9200-9299         9200-9299           9310         9310         0.00	9200-9299         9310         707,990,399           9310         9310         0.00           9320         9320         0.00           9320         0.00         0.00           9320         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00           9430         0.00         0.00		9111-9199							8	
9310 9320 9320 9320 9320 9320 9320 9320 932	9320 9320 9320 9230 9430 940 940 960 960 960 960 960 960 960 960 960 96		9200-9299							8	
9320 9320 9320 9320 9320 9320 9320 9320	9320 9330 9330 9430         0.00 0.00 9430         0.00 0.00 9430         0.00 0.00 0.00 950         0.00 0.00 950         0.00 0.00 950         0.00 0.00 950         0.00 0.00 950         0.00 0.00 950         0.00 0.00 950         0.00 0.00 0.00 950         0.00 0.00 0.00 950         0.00 0.00 0.00 950         0.00 0.00 0.00 950         0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		9310							ğ	
9330 9340 9440 9440 9450 9450 9460 9460 9470 9500-9599 9500-9599 9500-9699 9500-9699 9500-9699 9500-9699 9500-9699 9500-9699 9500-9699 9500-9699 9500-9699 9500-9699 9500-9699 9500-9690 9500-9600 9500-9600 9500-9600 9500-9600 9500-9600 9500-9600 9500-9600 9500-9600 9500-9600 9	\$320 \$230 \$230 \$490         \$0.00 \$0.00         \$0.00 \$0.00 <td></td> <td>0330</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0</td> <td></td>		0330							0.0	
9500-9599 9500-9590-959	\$2540         \$2540 <th< td=""><td></td><td>0830</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td></th<>		0830							0.00	
9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500 9500	5430         0.00 <th< td=""><td></td><td>900</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td></th<>		900							0.00	
9500-9599         0.00	Septemble         0.000		2000							0.00	
9500-9599 9510 9640 9650 9650 9650 9650 9650 9650 9650 965	SSC0-5599 9610 9620 9680 9680 9680         0.000 0.00         0.000 0.00         0.000 0.00         0.000 0.00         0.000 0.00         0.000 0.00         0.000 0.00           S 4 (+ D)         (322,401.00)         (365,999.00)         (365,999.00)         (365,999.00)         (274,825.53)         (0.00         (1,047,060.30)           S 4 (+ D)         (32843.891.13)         2.540,990.13         (1,811,092.13)         (381,401.00)         (2.610,903.93)         (2.610,903.93)	nces	9490				0.00			00.0	
9500-9599 9610 9610 9620 9650 9650 9650 9650 9650 9650 9650 965	960-9599         1,755,051.32			0.00	0.00	0.00	0.00	0.00	00.0	36'202	
9500-9599         1,725,051.32           9610         9610         0.00	SCO-9599         9500-9599         1,7755,051.32           9610         9640         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         1,7755,051.32         0.00         0.00         1,7755,061.32         0.00         0.00         1,7755,061.32         0.00         0.00         1,7755,061.32         0.00         0.00         1,7755,061.32         0.00         0.00         1,7755,061.32         0.00	έŅ									
9610 9640 9650 9650 9650 9650 9650 9650 9650 965	9610 9620 9650 9650         0.00 0.00		9500-9599							1,755,051,32	
9640 9650 9650 9650 9650 9650 9650 9650 9670 9670 9670 9670 9670 9670 9670 967	9640         9640         9650 <th< td=""><td></td><td>9610</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0</td><td></td></th<>		9610							00.0	
9650 9690 9690 0,000 0,0	9650 9650 9680 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		9640							000	
9890 0.00 0.00 0.00 0.00 0.00 0.00 0.00	S		9650							000	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	S	Ses	0696							00.0	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	S (2+ D) (321,401.00) (302,901.00) (365,909.00) (363,909.00) (274,825,93) (0.00 (2,610,903.93) (2,610,903.93) (3643,891.13 2,540,990.13 2,175,081.13 1,811,092.13	}	3	000	000	400	4				
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	S + D + C + D			000	00.0	מימ	000	0.00	00.0		
+ D) (321,401,00) (302,901,00) (365,909,00) (365,909,00) (274,825,93) (0,00 (2,610,903,93) (2,610,903,93)	S		01-66							8	
+ D) (321,401,00) (302,901,00) (365,809,00) (365,899,00) (274,825,30) (0,0) (2,610,903,30)	- C + D) (321,401.00) (302,901.00) (365,909.00) (363,989.00) (274,825,93) 0.00 (2,610,903.93) (2,610,903.93) (2,610,903.93)	TEMS	) : )	000	00.0	000	00.0	00 0	000	190 470 67	
9.842 801 12 5 EAN 000 12 0 5176 NOV 10 1 1814 NOO 10 STEELEN	2,842,891,13 2,540,990,13 2,175,081,13 1,811,092,13 (2,175,081,13 1,811,092,13 1,81	<b>YSE (B - C +</b>	6		(302.901.00)	(365,909,00)	(363 989 00)	(274 825 93)	00.0		V CAO CAO /1
					2 540 990 13	2 175 081 13	1 811 092 13	(00:050'+15)	00.0	46000	0.500,000,1

	Object	Beginting Balances (Rel Only)	γnς	August	September	October	N redement	racenter	yeard	1
ESTIMATES THROUGH THE MONTH									( Paring	) and a
			1.811.092.13	1.536.263.201	1 536 263 20	1 596 263 20	1 526 263 20	1 596 969 90	1 500 000 00	1 505 000 00
B. RECEIPTS								03:003:000:	02:002:002:	02002000
Principal Apportionment	8010-8019						-			******
Property Taxes	8020-8079									
Miscellaneous Funds	6608-0808									
Federal Revenue	8100-8299									
Other Scale Develine	8600-0008									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	00.0	00.0	00.0	000	000
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	30008		0.000							
pooks and supplies	4000-4999									
Services	2000-2888		***************************************							
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	00:0	00.00	0.00	00.0	00:00	0.00	00.0
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	13,078,50	13,078.50	***************************************						
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9830	2012								
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		13,078.50	13,078.50	00.0	00.0	00.0	00.0	0.00	00.0	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	287,904.43	287,907.43							
Due To Other Funds	9610									
Current Loans	9640									
Uneamed Revenues	9650									
Deferred Inflows of Resources	0696									
SUBTOTAL		287,904.43	287,907.43	00.00	00.00	00.0	00.00	00:0	00:0	0.00
Nonoperating										
Suspense Clearing	9910	00 100 110	100 000 1400							
TO THE DATE STORE THE MIST	í	(2/4,825.93)	(2/4,828.93)	00.00	0.00	0.00			0.00	0.00
E. NET INCACASE/DECREASE ID - C+		CALL CLOSE CONTROL CON	(2/4,828.93)	00.0	0.00	0.00	0.00	ľ	0.00	000
יי מועסוועם סאמם (א + ש)		Total Control Control Control Control	1,536,263.20	1,535,263.20	1,536,263.20	1,536,263.20	1,536,263.20	1,536,263.20	1,536,263.20	1,536,263.20
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

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Cobject   March April   May June   Accruais   Adjustments   TOTAL BUDGE	STHFOUGHTTHE MONTH   Author					desilion violestical analysis real (2)	Year (2)				Form CASH
17500 2023   175	1,556,282.00   1,55			March	April	Max	<u>.</u>				
1,556,505.20   1,55	1,556,505.20   1,556,502.20   1,55	ESTIMATES THROUGH THE MON-	l			A COUNTY	Onlie	Accruais	Adjustments	TOTAL	BUDGET
000-000-000-000-000-000-000-000-000-00	000-000-000-000-000-000-000-000-000-00	A. BEGINNING CASH		1,536,263.20	1,536,263.20	1.536,263.20	1,536,263,20				
0000 0000 0000 0000 0000 0000 0000 0000 0000	Control of the cont	B. RECEIPTS LCFF/Bevenue Limit Sources									
0000-0000-0000-0000-0000-0000-0000-0000-0000	800-58778 801-58258 801-58	Principal Apportionment	8010-8019								1
8500-8599 85000-8599 85000-8599 85000-8599 85000-8599 85000-8599 85000-8599 85000-8599 8500	Concessed   Conc	Property Taxes	8020-8079							0.00	0.00
8000-8299 800000 80000 80000 80000 80000 80000 80000 80000 80000 80000 80000 80000 80000 80000 80000 80000 80000 80000 80000	100-1929    100-1929    1206-2022    1206-	Miscellaneous Funds	8080-808							00.0	0.00
Color   Colo	Color-1999   Col	Federal Revenue	8100-8299							0:00	00.0
8001-8079 8001-8079 8001-8079 8000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 90000-8079 900000-8079 90000000000000000000000000000000000	Conception   Con	Other local Bosonie	8300-8599							0.00	00.0
Control of the cont	Color   Colo	Interfind Transfers in	9000-9100							00.0	0.00
0000 0000 0000 0000 0000 0000 0000 0000 0000	1000-1999	All Other Financing Sources	8930-8929							00.0	0.00
000-1999	1   1   1   1   1   1   1   1   1   1	TOTAL RECEIPTS	3	000	00.0	000	000	000		0.00	0.00
0000-2899	0000-2899 0000-2899 0000 0000 0000 0000 0000 0000 0000	C. DISBURSEMENTS				0000	0.00	00.00	00.0	00.0	0.00
0000 2899 0000 2000 0000 0000 0000 0000	0000-3889 0.000 0.	Certificated Salaries	1000-1999							0.00	600
9000-9889         9000-9889 <t< td=""><td>4000 5889 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5010 5020 5020 5020 5020 5020 5020 5020</td><td>Classified Salaries</td><td>2000-2999</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0</td><td>000</td></t<>	4000 5889 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5010 5020 5020 5020 5020 5020 5020 5020	Classified Salaries	2000-2999							00.0	000
4000-4999 6000-4999 6000-4999 6000-4999 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-4999 7000-4999 7000-4999 7000-4999 7000-4999 7000-4999 7000-4999 7000-7499 70000-7499 70000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7	4000-4989 6000-4589 60000-4589 60000-4589 60000-4589 60000-4589 6000000000000000000000000000000000000	Employee Benefits	3000-3999							00.0	000
6000-6599         6000-6599 <t< td=""><td>6000-5899 7000-7899 70000-7899 70000-7899 7000-7899 7000-7899 7000-7899 7000-7899 7000-7899 7000-7899 7000-7899 7</td><td>Books and Supplies</td><td>4000-4999</td><td></td><td></td><td></td><td></td><td></td><td></td><td>000</td><td>000</td></t<>	6000-5899 7000-7899 70000-7899 70000-7899 7000-7899 7000-7899 7000-7899 7000-7899 7000-7899 7000-7899 7000-7899 7	Books and Supplies	4000-4999							000	000
7000-6599 7000-6599 7000-7029 70000-7029 70000-7029 7000-7029 7000-7029 7000-7029 7000-7029 7000-7029 7000-7029 7000-7029 7	00007-489 7500-7489 7500-7489 7500-7899 750	Services	5000-5999							000	000
70007-429 7850-7829 7850-7829 80210 8	7000-7429 7000-7	Capital Outlay	6659-0009							0.00	000
75607-7629 17607-7629 26206 262	7860-7829   7860-7829   7860-7829   7860-7829   7860-7829   7860-7829   7860-7829   7860-7829   7860-7829   7860-8229   7860	Other Outgo	7000-7499							0.00	000
7530-7639 9111-4199 9200-9299 9310 9320 9320 9320 9320 9330 9340 9490 9490 9490 9490 9490 949	1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Interfund Transfers Out	7600-7629							0.00	0.00
9111-9199 0.000 0.	9111-9199	All Other Financing Uses	7630-7699							0.00	0.00
9111-9199 9200-9299 9320 9320 9320 9320 9320 9320 9320	9111-9199 9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	TOTAL DISBURSEMENTS		0.00	0.00	0.00	00.0	00.0	00.0	0.00	0.00
9310 9320 9320 9320 9320 9320 9320 9320 932	9111-9199 9200-6229 9310 9320 9320 9320 9320 9320 9320 9320 932	D. BALANCE WHERE I BENS		-							
9201-9299 9230 9230 9230 9230 9230 9230 9230	\$200-9289         0.00         0.00           9320-9289         0.00         0.00           9320-9289         0.00         0.00         0.00           9320-9289         0.00         0.00         0.00           9490         0.00         0.00         0.00         0.00           950-989         0.00         0.00         0.00         0.00           960         0.00         0.00         0.00         0.00           960         0.00         0.00         0.00         0.00           960         0.00         0.00         0.00         0.00           960         0.00         0.00         0.00         0.00           960         0.00         0.00         0.00         0.00           960         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00         0.00           9620         0.00         0.00         0.00         0.00           9630         0.00         0.00         0.00         0.00           9640         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00 <td>Cost Not la Transmir</td> <td>000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Cost Not la Transmir	000								
9210         13,078.50           9220         0.00         0.00           9230         0.00         0.00           9240         0.00         0.00         0.00           9240         0.00         0.00         0.00           92500-9559         0.00         0.00         0.00           9560         0.00         0.00         0.00           9560         0.00         0.00         0.00           9570         0.00         0.00         0.00           9570         0.00         0.00         0.00           9570         0.00         0.00         0.00           9570         0.00         0.00         0.00           9570         0.00         0.00         0.00           9570         0.00         0.00         0.00           9570         0.00         0.00         0.00           9574         0.00         0.00         0.00           9574,828,583         0.00         0.00         0.00           9570         0.00         0.00         0.00           9570         0.00         0.00         0.00           9574,828,583         0.00         0.00 <td>9200 9220 9220 9230 9240 9490         13,078,50 0,000         13,078,50 0,000           9220 9220 9230 9240 9440         920 940 940 940 940 940 940 940 940 940 94</td> <td>Accounts Beceived to</td> <td>6818-1118</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td></td>	9200 9220 9220 9230 9240 9490         13,078,50 0,000         13,078,50 0,000           9220 9220 9230 9240 9440         920 940 940 940 940 940 940 940 940 940 94	Accounts Beceived to	6818-1118							0.00	
9320 9320	9220 9230 9240 9490         0.00 0.00         0.00 0.00         0.00 0.00           9240 9490         0.00         0.00         0.00           9240 9490         0.00         0.00         0.00           9240 9510 9550         0.00         0.00         0.00           9560 9550 9550         0.00         0.00         0.00           9570 9580         0.00         0.00         0.00           9580 9580         0.00         0.00         0.00           900 9580         0.00         0.00         0.00	Due From Other Finds	9400-9499							13,078.50	
9330 9340 9340 9340 9350 9360 9370 9380 9380 9380 9380 9380 9380 9380 938	93200 9240 9490         0.000 0.00         0.000 0.00         0.000 0.00         0.000 0.00         0.000 0.00           9490 9510 9550 9550 9550 9550 9550 9550 95	Stores	6320							0.00	
9340 9490 9500-9599 9510 9	9490         9490         0.00         0.00         0.00           9490         0.00         0.00         0.00         0.00           9500-9599         9610         0.00         0.00         0.00           9640         9650         0.00         0.00         0.00           9650         9650         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00           9670         0.00         0.00         0.00         0.00           9670         0.00         0.00         0.00         0.00           1         1,536,263,20         1,536,263,20         1,536,263,20	Prepaid Expenditures	0830							0.00	
9490 9500-9399	9490         0.00         0.00         0.00         0.00         0.00           9500-9599         9600         0.00         0.00         0.00         13,078.50           9640         9650         0.00         0.00         0.00           9650         0.00         0.00         0.00           9650         0.00         0.00         0.00           9650         0.00         0.00         0.00           9650         0.00         0.00         0.00           9610         0.00         0.00         0.00           4         0.00         0.00         0.00           4         0.00         0.00         0.00           4         0.00         0.00         0.00           4         0.00         0.00         0.00           4         0.00         0.00         0.00           4         0.00         0.00         0.00           4         0.00         0.00         0.00           5         0.00         0.00         0.00           6         0.00         0.00         0.00           7         0.00         0.00           7         0.00	Other Current Assets	9340							0.00	
9500-9599         0.00         0.00         0.00         0.00         13.078.50           9610         9640         0.00         0.00         0.00         0.00           9650         9650         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00         0.00           9670         0.00         0.00         0.00         0.00         0.00           9810         0.00         0.00         0.00         0.00         0.00           4D         0.00         0.00         0.00         0.00         0.00           4D         0.00         0.00         0.00         0.00         0.00           4D         0.00         0.00         0.00         0.00         0.00	9500-9599 9610 9610 9610 9910 4 D)         0.00 0.00 0.00         0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Deferred Outflows of Resources	9490							00.0	
9500-9599 9510 9520 9540 9550 9550 9550 9550 9550 9550 955	9500-9599         9500-9599         9500-9599         9500-9599         9500-9599         9500	SUBTOTAL		00.0	0.00	00.0	00.0	00 0	000	0.00	
9500-9599         287,907.43           9610         0.00           9640         0.00           9650         0.00         0.00         0.00           9650         0.00         0.00         0.00         287,907.43           9650         0.00         0.00         0.00         287,907.43           9670         0.00         0.00         0.00         0.00           4 D         1.536.953.30         1.566.953.30         1.566.953.30         0.00	9500-9599         287,907.43           9610         0.00           9640         0.00           9650         0.00           9650         0.00           9650         0.00           9670         0.00           9670         0.00           450         0.00           450         0.00           450         0.00           450         0.00           1536,263,20         1,536,263,20           1,536,263,20         1,536,263,20           1,536,263,20         1,536,263,20	Liabilities and Deferred Inflows	·							00,0,0,0	
9510 9540 9540 9550 9550 9550 9550 9550 955	9510 9540 9550 95640 9550 95650 95650 95650 95650 95650 95650 9570 9570 9570 9570 9570 9570 9570 95	Accounts Payable	9500-9599							287 907 43	
9540 9550 9650 9650 9650 9650 9650 9670 9670 9670 9670 9670 9670 9670 967	9540 9550 9550 9550 9550 9550 9550 9550	Due To Other Funds	9610							000	
9650 9690 9690 0.00 0.00 0.00 0.00 0.00 0.0	9550 9650 9650 9650 9650 9650 9650 9650	Current Loans	9640							000	
9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9690  0.00	Unearned Revenues	9650							000	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Deferred Inflows of Resources	0696							000	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	SUBTOTAL		00:00	00.0	00.0	0.00	0.00	0.00	287.907.43	
1 535 583 20   1 53	+ D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Nonoperating									
+ D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	+ D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	TOTA! BAI ANOF SHEET ITEMS		900	000	000				00.0	
1 535 583 501 1	1,536,263,20 1,536,20 1,536,20	F. NET INCREASE/DECREASE (B. C.		0000	00.0	0.00	0.00	0.00	0.00	(274,828.93)	
		F. ENDING CASH (A + E)		1.536.263.20	1 536 263 20	1 596 263 20	1 535 263 20	00.0	0.00	(2/4,828,93)	00:0

July 1 Budget

ouly I budget	2014-15 Estimated Actuals	Schedule of Long-Term Liabilities
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	Unaudited Balance Lify 1	Audit Adjustments/	Audited Balance		1	Ending Balance	Amounts Due Within
Governmental Activities:		Caronaga		licteases	necreases	June 30	One Year
General Obligation Bonds Payable		_	0.00			00.0	
State School Building Loans Payable			00.0			00:0	
Certificates of Participation Payable			00.00			0.00	
Capital Leases Payable			00.0			00.0	
Lease Revenue Bonds Payable			00.00			00.0	
Other General Long-Term Debt			00.0			00.0	
Net Pension Liability			00.0			00.0	
Net OPEB Obligation	3,028.00		3,028.00	40,418.00	40,419.00	3,027,00	
Compensated Absences Payable	46,410.45		46,410,45		8,500.78	37,909.67	
Governmental activities long-term liabilities	49,438.45	00.00	49,438.45	40,418.00	48,919.78	40,936.67	0.00
Business-Type Activities:	,						
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			00.0			00.0	
Certificates of Participation Payable			0.00			00.0	
Capital Leases Payable			0.00			00.0	
Lease Revenue Bonds Payable			00.00			00.00	
Other General Long-Term Debt			0.00			00.00	
Net Pension Liability			00.00			00.00	
Net OPEB Obligation			0.00			00.0	
Compensated Absences Payable			00.00			00:0	
Business-type activities long-term liabilities	0.00	0.00	0.00	000	000	000	000

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#### July 1 Budget 2014-15 Estimated Actuals 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 calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage

A.	<ol> <li>Salaries and Benefits - Other General Administration and Centralized Data Processing</li> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll</li> </ol>	893,255.48
	<ul> <li>a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.</li> <li>b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.</li> </ul>	
В.	Salaries and Benefits - All Other Activities  1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	5,132,388.52

#### Part II - Adjustments for Employment Separation Costs

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)

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

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

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

## A. Normal Separation Costs (optional)

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

Retain supporting documentation.

## B. Abnormal or Mass Separation Costs (required)

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

0.00
------

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17.40%

Pa	art III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α.		irect Costs	
~		Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	984,512.55
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
	_	(Function 7700, objects 1000-5999, minus Line B10)	434,680.40
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	
			0.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	
	_	goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
	6	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only)	205,384.82
	6.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.		
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
		Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,624,577.77
		Carry-Forward Adjustment (Part IV, Line F)	0.00
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,624,577.77
В.		e Costs	
		Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,128,486.37
		Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	628,373.29
		Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	604,911.11
		Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
		Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
		Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
		minus Part III, Line A4)	340,216.78
		External Financial Audit - Single Audit and Other (Functions 7190-7191,	
		objects 5000-5999, minus Part III, Line A3)	0.00
		Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	2.00
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00_
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	0.00
		Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	974,987.68
		Facilities Rents and Leases (all except portion relating to general administrative offices)	
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
		Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
		Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
		Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
		Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	7,676,975.23
C.	-	ght Indirect Cost Percentage Before Carry-Forward Adjustment	
		information only - not for use when claiming/recovering indirect costs)	
	(Line	A8 divided by Line B18)	<u>21.16%</u>
D.		ninary Proposed Indirect Cost Rate	
		final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)	
	(Line	A10 divided by Line B18)	21.16%

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#### Part IV - Carry-forward Adjustment

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

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

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

# July 1 Budget 2014-15 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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

Eligible Expenditures

(Objects 1000-5999 Indirect C Fund Resource except Object 5100) (Objects 7

Indirect Costs Charged (Objects 7310 and 7350)

Rate Used

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Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols, E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and current year - Column A - is extracted)	Е;		15.56			
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	26,157.00	-100.00%	0.00	0.00%	0.0
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.0
4. Other Local Revenues	8600-8799	2,910,000.00	-100.00%	0.00	0.00%	0.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.0
6. Total (Sum lines A1 thru A5c)		2,936,157.00	-100.00%	0.00	0.00%	0.0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1 040 700 00		0.04
b. Step & Column Adjustment				1,849,708.00	-	0.00
- · · · · · · · · · · · · · · · · · · ·						0.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments			SIGNA ALLEGISTOR ALLEG	(1,849,708.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,849,708.00	-100.00%	0.00	0.00%	0.0
2. Classified Salaries					814-818-818	
a. Base Salaries				905,997.00		0.00
b. Step & Column Adjustment						0.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(905,997.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	905,997,00	-100.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	468,470.00	-100.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	167,237.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	1,108,588.00	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
* *	7100-7299, 7400-7499	0.00	0.00%			0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399			0.00	0.00%	0.00
Other Guigo - Hanslets of Indufect Costs     Other Financing Uses     a. Transfers Out		0.00	\$00.0	0.00	0.00%	0.00
	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
Other Adjustments (Explain in Section G below)						
1. Total (Sum lines B1 thru B10)		4,500,000.00	-100.00%	0.00	0.00%	0.00
. NET INCREASE (DECREASE) IN FUND BALANCE						
Line A6 minus line B11)		(1,563,843.00)		0.00		0.00
), FUND BALANCE		l				
1. Net Beginning Fund Balance (Form 01, line F1e)		3,499,354.13		1,935,511.13		1.075.511.17
2. Ending Fund Balance (Sum lines C and D1)	ŀ	1,935,511.13			4566665	1,935,511.13
3. Components of Ending Fund Balance		1,933,311.13		1,935,511.13	-5 (5 (5) (5) (5) (5)	1,935,511.13
(Enter projections for subsequent years 1 and 2 in Columns C a	nd E				40 (50 (50 (50 (50 (50 (50 (50 (50 (50 (5	
current year - Column A - is extracted)	ild E;					
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9710-9719		-	0.00		0.00
c. Committed	9140	432,687.51	-	0.00		0.00
1. Stabilization Arrangements	9750	0.00		0.80		0.00
Stabilization Arrangements     Other Commitments	9760	0.00	-	0.00		0.00
d. Assigned	9780	0.00	8 6 6 6 6 6 F	0.00		0.00
e. Unassigned/Unappropriated	3100	0.00		0.00		0.00
Reserve for Economic Uncertainties	9789	275 000 00	646666	0.00		
Unassigned/Unappropriated	9789 9790	225,000.00		0.00	050000000000000000000000000000000000000	0.00
f. Total Components of Ending Fund Balance	2120	1,267,823.62		1,935,511.13		1,935,511.13

Description	Object Codes	2015-16 Budget (Form 01)	% Change (Cols. C-A/A)	2016-17 Projection	% Change (Cols. E-C/C)	2017-18 Projection
E. AVAILABLE RESERVES	Codes	(A)	(B)	(C)	(D)	(E)
I. General Fund						
a. Stabilization Arrangements	9750	0.00	1216.00	0.00		0.00
b. Reserve for Economic Uncertainties	9789	225,000.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,267,823,62		1,935,511.13		1,935,511.13
d. Negative Restricted Ending Balances		··		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter reserve projections in Columns C and E for subsequent years 1 and 2 Column A is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,492,823.62		1,935,511.13		1,935,511.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		33.17%		0.00%		0.00%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5						
(Enter ADA for current and two subsequent years, if applicable)		2,900,00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		4,500,000,00		0.00		0.00
3. Less: Special Education Pass-through				0.00		0.00
(Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		4,500,000.00		0.00		0.00
5. Reserve Standard Percentage Level					5000 G 6000 S	
(Refer to Form OICS, Criterion 10 for calculation details)		3%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		135,000.00		0.00		0.00
7. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		65,000.00		65,000.00
8. Reserve Standard (Greater of Line F6 or F7)		135,000.00		65,000.00		65,000.00
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.

No State funding for ROP/Cs.

Description	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND	5750	0,00	1000	1000	0300-0323	7000-7029	3310	3010
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					224,387.00	1,000,000.00		
Fund Reconciliation	3000 0000000000000000000000000000000000					STOCKER STOCKER STORE ST	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail Other Sources/Uses Detail								GREENS AND LOCA
Fund Reconcitation								
11 ADULT EDUCATION FUND	554 0101240452 155517400935035	Letterbringwork er eine von statte der Australie Auf	#8000000000000000000000000000000000000	Contraction of the Contraction o			***************************************	A 60
Expenditure Detail	0.00	0.00	0.00	0.00	i i			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcitation							0.00	0.00
12 CHILD DEVELOPMENT FUND Expenditure Detail		0.00						
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconcilation					0.00	0.00	6.00	9.00
13 CAFETERIA SPECIAL REVENUE FUND	l					ŀ	V.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcitation						1	0.00	0.00
14 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00	564566		1,000,000.00	0.00		
Fund Reconcitation					1,000,000.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND						ŀ	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcitation						ļ.	0.00	0.00
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY  Expenditure Detail								
Other Sources/Uses Detail	07840303000303000	02.050.052.052.052.052.052.0			0.00	0.00		
Fund Reconcitation					0.00	0.00	0.00	0.00
8 SCHOOL BUS EMISSIONS REDUCTION FUND						ř	0.00	0.00
Expend ture Detail	0.00	0.00		45-5-5-5-5-5				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcitation						·	0.00	0.00
to SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS  EXDENDITURE Detail								
Other Sources/Uses Detail	FTC++6++7-AC++4+500(AC++1)				0.00	224,387.00		
Fund Reconcitation					0.00	00.100,433	0.00	0.00
1 BUILDING FUND						ľ	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	` <b> </b>				0.00	0.00		
Fund Reconcitation						L	0.00	0.00
5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail		200						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconcilation					0.00	0.00	0.00	0.00
D SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	1			SSA SST. CANADA TO THE		H	0.00	0.00
Expenditure Detail	0.00	0.00	5519445			l		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcilation							0.00	0.00
1 CAFETERIA ENTERPRISE FUND Expenditure Detail		0.00	n na					
Other Sources/Uses Detail	0.00	5.00	0.00	0.00	0.00	0.00		
Fund Reconcilation				erause e	0.00	0.00	0.00	0.00
7 SELF-INSURANCE FUND			ENGLISHED (9)46	APPENDING AND A		ř	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcitation			Grand Line State of the Control				0.00	0.00
1 RETIREE BENEFIT FUND Expenditure Detail								
Other Sources/Uses Detail					0.00		İ	
Fund Reconditation		- 1			0.00		0.00	0.00
5 STUDENT BODY FUND								0.00
Expenditure Detail								
Other Sources/Uses Detail	55.51.5755.52		8 8 6 6 6 6					
Fund Reconcitation			Sentanta de la				0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	1,224,387.00	1,224,387.00	0.00	0.00

#### 2015-16 July 1 Budget General Fund Joint Powers Agency (JPA) Criteria and Standards Review

19 40196 0000000 Form 01CS

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 approval of the budget.

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 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
- 3 CRITERION: ADA to Enrollment This criterion is not checked for JPAs
- 4. CRITERION: Local Control Funding Formula (LCFF) Revenue This criterion is not checked for JPAs

19 40196 0000000 Form 01CS

## 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures for any of the budget 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: All data are extracted or calculated.

	Estin	nated	ľL	Inaudited	1	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 (2012-13)	5,347,090.87	8,334,352.56	64.2%
Second Prior Year (2013-14)	5,356,371.41	10,376,624.07	51.6%
First Prior Year (2014-15)	6,250,031.00	9,367,543.00	66.7%
	·	Historical Average Ratio:	60.8%

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
JPA's Reserve Standard Percentage (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):	57.8% to 63.8%	55.8% to 65.8%	55.8% to 65.8%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

#### Budget

	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Expenditures	Status
Budget Year (2015-16)	3,224,175.00	4,500,000.00	71.6%	Not Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Not Met
2nd Subsequent Year (2017-18)	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(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:				
(required if NOT met)				

Decrease in expenditures due to no state funding for ROC/Ps beginning in 2015-16.	

# 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the funded COLA plus or minus five percent must be explained.

	er Revenues and Expenditures Standard Per	centage Ranges		
ATA ENTRY: Enter data for the b	udget and two subsequent fiscal years on line 1. All	other data are extracted or calcu	lated.	
		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Yea (2017-18)
2IPΔ's /	JPA's Change in Funding Level     Standard Other Revenues and Expenditures Standard			
Ī	Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
<ol><li>JPA's Other Revenues an</li></ol>	d Expenditures Explanation Percentage Range	F 0001 1 F 0007		
	(Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%
3. Calculating the JPA's Char	nge by Major Object Category and Comparis	on to the Explanation Percer	ntage Range (Section 6A, Line	2 3)
ATA ENTRY: If Form MYP exists,	the 1st and 2nd Subsequent Year data for each re-	venue and expenditure section wi	il be extracted; if not, enter data fo	or the two subsequent
ars. All other data are extracted o	or calculated.			
planations must be entered for ea	ach category if the percent change for any year exc	eeds the JPA's explanation perce		
ject Range / Fiscal Year		Amount	Percent Change	Change is Outside
	1, Objects 8100-8299) (Form MYP, Line A2)	Amount	Over Previous Year	Explanation Range
st Prior Year (2014-15)		70,253.00		
dget Year (2015-16)		26,157.00	-62.77%	Yes
l Subsequent Year (2016-17) d Subsequent Year (2017-18)		0.00	-100.00%	Yes
Subsequent Year (2017-18)	<u></u>	0.00	0.00%	No
Explanation:	Decrease in funding for Carl Perkins in 2015-16			
(required if yes)				
			THE STATE OF THE S	
Other State Revenue (Fun	d 01, Objects 8300-8599) (Form MYP, Line A3)	·		
st Prior Year (2014-15)	d 01, Objects 8300-8599) (Form MYP, Line A3)	7,744,909.00		
st Prior Year (2014-15) dget Year (2015-16)	d 01, Objects 8300-8599) (Form MYP, Line A3)	0.00	-100.00%	Yes
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17)	d 01, Objects 8300-8599) (Form MYP, Line A3)	0.00	0.00%	No
st Prior Year (2014-15) dget Year (2015-16) : Subsequent Year (2016-17)	d 01, Objects 8300-8599) (Form MYP, Line A3)	0.00		
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18) Explanation:	No State funding for ROC/Ps beginning in 2015-	0.00 0.00 0.00	0.00%	No
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)		0.00 0.00 0.00	0.00%	No
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18) Explanation:		0.00 0.00 0.00	0.00%	No
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18) Explanation:		0.00 0.00 0.00	0.00%	No
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fun		0.00   0.00   0.00   16.	0.00%	No
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Funst Prior Year (2014-15)	No State funding for ROC/Ps beginning in 2015-	0.00 0.00 0.00 16.	0.00% 0.00%	No No
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Functive Year (2015-16)	No State funding for ROC/Ps beginning in 2015-	0.00 0.00 0.00 16. 1,327,995.00 2,910,000.00	0.00% 0.00%	No No
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fundst Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17)	No State funding for ROC/Ps beginning in 2015-	1,327,995.00 2,910,000.00	0.00% 0.00% 119.13% -100.00%	No No Yes-
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fundst Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17)	No State funding for ROC/Ps beginning in 2015-1	1,327,995.00 2,910,000.00 0.00	0.00% 0.00%	No No
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fund Year (2014-15) dget Year (2014-15) Subsequent Year (2016-17) d Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation:	No State funding for ROC/Ps beginning in 2015- and 01, Objects 8600-8799) (Form MYP, Line A4)	1,327,995.00 2,910,000.00 0.00	0.00% 0.00% 119.13% -100.00%	No No Yes-
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fundst Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)	No State funding for ROC/Ps beginning in 2015-1	1,327,995.00 2,910,000.00 0.00	0.00% 0.00% 119.13% -100.00%	No No Yes-
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fund Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) I Subsequent Year (2017-18)  Explanation:	No State funding for ROC/Ps beginning in 2015- and 01, Objects 8600-8799) (Form MYP, Line A4)	1,327,995.00 2,910,000.00 0.00	0.00% 0.00% 119.13% -100.00%	No No Yes-
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fund Year (2014-15) dget Year (2014-15) Subsequent Year (2016-17) d Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation:	No State funding for ROC/Ps beginning in 2015- and 01, Objects 8600-8799) (Form MYP, Line A4)	1,327,995.00 2,910,000.00 0.00	0.00% 0.00% 119.13% -100.00%	No No No Yes-
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fund Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) I Subsequent Year (2017-18)  Explanation: (required if yes)  Books and Supplies (Fund	No State funding for ROC/Ps beginning in 2015- and 01, Objects 8600-8799) (Form MYP, Line A4)	1,327,995.00 2,910,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00% 0.00% 119.13% -100.00%	No No No Yes-
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fund Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) I Subsequent Year (2017-18)  Explanation: (required if yes)  Books and Supplies (Fund it Prior Year (2014-15)	No State funding for ROC/Ps beginning in 2015- and 01, Objects 8600-8799) (Form MYP, Line A4)  No state lottery for ROC/Ps beginning in 2015-16 Funding received from JPA Districts per JPA agree	0.00   0.	0.00% 0.00% 119.13% -100.00% 0.00%	No N
st Prior Year (2014-15) dget Year (2015-16) : Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Functi Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Books and Supplies (Functi Prior Year (2014-15) dget Year (2015-16)	No State funding for ROC/Ps beginning in 2015- and 01, Objects 8600-8799) (Form MYP, Line A4)  No state lottery for ROC/Ps beginning in 2015-16 Funding received from JPA Districts per JPA agree	0.00   0.	0.00% 0.00% 119.13% -100.00% 0.00%	No No No No Yes- Yes No Yes-
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Funst Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2017-18)  Explanation: (required if yes)  Books and Supplies (Fundst Prior Year (2014-15) dget Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17)	No State funding for ROC/Ps beginning in 2015- and 01, Objects 8600-8799) (Form MYP, Line A4)  No state lottery for ROC/Ps beginning in 2015-16 Funding received from JPA Districts per JPA agree	1,327,995.00 2,910,000.00 0.00 0.00 16. 450,693.00 167,237.00 0.00	0.00% 0.00% 119.13% -100.00% 0.00%	Yes Yes No
st Prior Year (2014-15) dget Year (2015-16) : Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Functi Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18)  Explanation: (required if yes)  Books and Supplies (Functi Prior Year (2014-15) dget Year (2015-16)	No State funding for ROC/Ps beginning in 2015- and 01, Objects 8600-8799) (Form MYP, Line A4)  No state lottery for ROC/Ps beginning in 2015-16 Funding received from JPA Districts per JPA agree	0.00   0.	0.00% 0.00% 119.13% -100.00% 0.00%	Yes Yes No
st Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2016-17) I Subsequent Year (2017-18)  Explanation: (required if yes)  Other Local Revenue (Fund Prior Year (2014-15) dget Year (2015-16) Subsequent Year (2017-18)  Explanation: (required if yes)  Books and Supplies (Fund t Prior Year (2014-15) dget Year (2014-15) dget Year (2016-16) Subsequent Year (2016-17)	No State funding for ROC/Ps beginning in 2015- and 01, Objects 8600-8799) (Form MYP, Line A4)  No state lottery for ROC/Ps beginning in 2015-16 Funding received from JPA Districts per JPA agree	1,327,995.00 2,910,000.00  2,910,000.00  2,910,000.00  0.00  0.00  167,237.00  0.00  0.00  0.00  0.00	0.00% 0.00% 119.13% -100.00% 0.00%	Yes Yes No

First Prior Year (2014-15)	rating Expenditures (Fund 01, Objects 5000-5	2,603,329.00		
Budget Year (2015-16)		1,108,588.00	-57.42%	Yes
1st Subsequent Year (2016-17)		0.00	-100.00%	Yes
2nd Subsequent Year (2017-18)		0.00	0.00%	No
Explanation: (required if yes)	No State funding for ROC/Ps beginning in 20	15-16.		
6C. Calculating the JPA's Cha	nge in Total Operating Revenues and Exp	enditures (Section 6A, Line 2)		
DATA ENTRY: Ali data are extracti	ed or calculated.		Parasal Observa	
Object Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
Total Federal, Other Stat	e, and Other Local Revenue (Section 6B)			
First Prior Year (2014-15)		9,143,157.00		
Budget Year (2015-16)		2,936,157.00	-67.89%	Not Met
1st Subsequent Year (2016-17)		0.00	-100.00%	Not Met
2nd Subsequent Year (2017-18)	Į	0.00	0.00%	Met
Total Books and Supplie	s, and Services and Other Operating Expendi	tures (Section CD)		
First Prior Year (2014-15)	s, and Services and Other Operating Expendi	3,054,022.00		
Budget Year (2015-16)		1,275,825.00	-58.22%	Mathte
1st Subsequent Year (2016-17)	-	0.00	-100.00%	Not Met Not Met
2nd Subsequent Year (2017-18)		0.00	0.00%	Met
DATA ENTRY: Explanations are lin  1a. STANDARD NOT MET - P. projected change, descripti	Decrating Revenues and Expenditures to ked from Section 6B if the status in Section 6C is rejected total operating revenues have changed ons of the methods and assumptions used in the n Section 6B above and will also display in the experience in funding for Carl Perkins in 2015-1	s not met; no entry is allowed below. by more than the standard in one or re projections, and what changes, if an xplanation box below.	nore of the budget or two subseque y, will be made to bring the projecte	nt fiscal years. Reasons for the d operating revenues within the
Other State Revenue (linked from 6B if NOT met)  Explanation: Other Local Revenue (linked from 6B if NOT met)	No state lottery for ROC/Ps beginning in 2015 Funding received from JPA Districts per JPA a	-16. agreement in 2015-16		
STANDARD NOT MET - Properties the projected change, described within the standard must be   Explanation: Books and Supplies (linked from 6B)	ojected total operating expenditures have chang iptions of the methods and assumptions used in entered in Section 6B above and will also displa	the projections, and what changes, if y in the explanation box below.	or more of the budget or two subsec any, will be made to bring the proje	quent fiscal years. Reasons for octed operating expenditures
if NOT met)	1			
Explanation: Services and Other Exps (linked from 6B if NOT met)	No State funding for ROC/Ps beginning in 201	5-16.		

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# 7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

This criterion is not checked for JPAs

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

- JPA's Available Reserve Amounts
   a. Reserve for Economic Uncertainties
   (Funds 01 and 17, Object 9789)
  - b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)
  - Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
  - d. Available Reserves (Lines 1a through 1c)
- 2. JPA's Total Expenditures and Other Financing Uses
  - JPA's Total Expenditures and Other Financing Uses (Criterion 8B)
  - b. Plus: Special Education Pass-through Funds (Not applicable for JPAs)
  - c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- JPA's Available Reserve Percentage
  (Line 1d divided by Line 2c)

Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)	
589,421.00	571,328.00	468,377.00	
5,306,931.12	3,283,224.85	2,563,189.62	
0.00	0.00	0.00	
5,896,352.12	3,854,552.85	3,031,566.62	
	a		
8,334,352.56	11,367,612.07	10,367,543.00	
N/A	N/A	N/A	
8,334,352.56	11,367,612.07	10,367,543.00	
70.7%	33.9%	29.2%	

JPA's Deficit Spending Standard Percentage Levels			
			į į
(Line 3 times 1/3):	23.6%	11.3%	9.7%
Ç			,

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Expenditures	Deficit Spending Level	
	Fund Balance	and Other Financing Uses	(If Net Change in Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	787,706.43	8,334,352.56	N/A	Met
Second Prior Year (2013-14)	(2,114,082.51)	11,367,612.07	18.6%	Not Met
First Prior Year (2014-15)	(999,999.00)	10,367,543.00	9.6%	Met
Budget Year (2015-16) (Information only)	(1.563,843.00)	4,500,000,00		

## 8C. Comparison of JPA Deficit Spending to the Standard

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

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation: (required if NOT met)	Paid off Long-Term Debt in 2013-14.	
(required if NOT men)		

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## 9. CRITERION: Fund Balance

STANDARD: Budgeted beginning general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level 1		JPA ADA	
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

<sup>&</sup>lt;sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

JPA ADA (Criterion 10): 2,900

JPA's Fund Balance Standard Percentage Level: 1.0%

# 9A. Calculating the JPA's General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

		ginning Balance <sup>2</sup> Line F1e)	Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2012-13)	5,306,182.88	5,825,729.21	N/A	Met
Second Prior Year (2013-14)	5,616,729.21	6,613,435.64	N/A	Met
First Prior Year (2014-15)	4,300,025.64	4,499,353.13	N/A	Met
Budget Year (2015-16) (Information only)	3 499 354 13			

<sup>&</sup>lt;sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

#### 9B. Comparison of JPA Beginning Fund Balance to the Standard

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

1a. STANDARD MET - General fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:	
(required if NOT met)	

## 10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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 \$65,000 (greater of)	0	to	300	
4% or \$65,000 (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.

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

_	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
JPA ADA (Form MYP, Line F1, if available; else defaults to zero and may be overwritten):		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: If Form MYP exists, the 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

- Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)
- Less: Special Education Pass-through
  (Not applicable for JPAs)
- Net Expenditures and Other Financing Uses (Line B1 minus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount
  - (\$65,000 for JPAs with 0 to 1,000 ADA, else 0)
- 7. JPA's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4,500,000.00	0.00	0.00
N/A	N/A	N/A
4,500,000.00	5%	0.00
135,000.00	0.00	0.00
0.00	65,000.00	65,000.00
135,000.00	65,000.00	65,000.00

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

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100	Calculating	the IDA's	Rudgeted	Decemo	Amount
100.	Calculating	(FIU JPAS	Duuyeteu	neserve.	AHIOUIIL

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reser	ve Amounts	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	General Fund - Stabilization Arrangements	,====,	(======	(,
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	225,000.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	1,267,823.62	1,935,511.13	1,935,511.13
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	JPA's Budgeted Reserve Amount			
	(Lines C1 thru C7)	1,492,823.62	1,935,511.13	1,935,511.13
9.	JPA's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	33.17%	0.00%	0.00%
	JPA's Reserve Standard			
	(Section 10B, Line 7):	135,000.00	65,000.00	65,000.00
	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 - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years.	Provide reasons for reserves falling
	below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.	

to older tolloring for the order as acquitining in early to.
No State funding for ROC/Ps beginning in 2015-16.
*

SUP	PLEMENTAL INFORMATION					
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.					
S1.	Contingent Liabilities					
ta.	Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, slate compliance reviews) 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					
ia.	Does your JPA have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?  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.	Use of Ongoing Revenues for One-time Expenditures					
1a.	Does your JPA have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?  No					
1b.	If Yes, identify the expenditures:					
S4.	Contingent Revenues					
	Does your JPA have projected revenues for the budget year and/or 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

JPA's Contributions and Transfers Standard: -10% to +10% or -\$20,000 to +\$20,000						
S5A. Identification of the JPA's Projected Contributions, Transfe	ers, and Capital Projec	ts that may Impact the G	eneral Fund			
DATA ENTRY: For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.						
Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status		
<ol> <li>Contributions, Unrestricted General Fund (Fund 01, Resource This item is not applicable for JPAs.</li> </ol>	es 0000-1999, Object 898	30)				
1b. Transfers In, General Fund *						
First Prior Year (2014-15)						
Budget Year (2015-16)	0.00	0.00	0.0%	Met		
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met		
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met		
1c. Transfers Out, General Fund * First Prior Year (2014-15)	1,000,000.00					
Budget Year (2015-16)	0.00	(1,000,000.00)	-100.0%	Not Met		
1st Subsequent Year (2016-17) 2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met		
210 Subsequent Year (2017-18)	0.00	0.00	0.0%	Met		
1d. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget?  No						
* Include transfers used to cover operating deficits in either the general fun	d or any other fund.			•		
S5B. Status of the JPA's Projected Contributions, Transfers, and	l Capital Projects					
DATA ENTRY: Enter an explanation if Not Met for items 1b-1c or if Yes for	item 1d.					
1a. This item is not applicable for JPAs.						
1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.						
Explanation: (required if NOT met)						

## 2015-16 July 1 Budget General Fund Joint Powers Agency (JPA) Criteria and Standards Review

1c.	NOT MET - The projected t amount(s) transferred, by fu transfers.	ransfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the
	Explanation: (required if NOT met)	In the 2014-15 fiscal year SoCal ROC transferred Funds (\$1,000,000) from the General Fund to Deferred Maintenance Fund.
ld.	NO - There are no capital p	rojects that may impact the general fund operational budget.
	Project Information:	
	(required if YES)	

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# S6. Long-term Commitments

Identify all existing and nev	v multiyear co.	mmitments <sup>1</sup> and their annual requ	uired payment fo	the budget yea	r and two subsequent fiscal years.	• • •
Explain how any increase i	Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.					
<sup>1</sup> Include multiyear commit	1 Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.					
S6A. Identification of the JPA's	s Long-term	Commitments				
DATA ENTRY: Click the appropriate	e button in ite	m 1 and enter data in all columns	of item 2 for app	olicable long-tern	n commitments; there are no extractions	in this section.
Does your JPA have long-t (If No, skip item 2 and Section			Yes			
<ol><li>If Yes to item 1, list all new other than pensions (OPEE</li></ol>	and existing r 3); OPEB is di	nultiyear commitments and requi sclosed in item S7A.	red annual debt s	service amounts	. Do not include long-term commitments	for postemployment benefits
Type of Commitment	# of Years Remaining		SACS Fund and enues)		Jsed For: lebt Service (Expenditures)	Principal Balance as of July 1, 2015
Capital Leases Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program State School Building Loans			****			
Compensated Absences		01-8590		01-2000	-	37,910
Other Long-term Commitments (do	not include Of	PEB)				
TOTAL:					A STATE OF THE STA	37,910
To do a de la companya de la company	B	First Prior Year (2014-15) Annual Payment	(201) Annual I		1st Subsequent Year (2016-17) Annual Payment	2nd Subsequent Year (2017-18) Annual Payment
Type of Commitment (continuous Capital Leases	nuea)	(P&I)	( <del>P</del> ,	& I)	(P&I)	(P&I)
Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans Compensated Absences		50,526		37.910	0	0
Other Long-term Commitments (con	tinued):	00,020		07,010		1 0
			00070777777777			I

Total Annual Payments: 5
Has total annual payment increased over prior year (2014-15)?

37,910

No

50,526

0

No

No

## 2015-16 July 1 Budget General Fund Joint Powers Agency (JPA) Criteria and Standards Review

6B. Comparison of JPA's Annual Payments To Prior Year Annual Payment
ATA ENTRY: Enter an explanation if Yes.
1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.
Explanation: (required if Yes to increase in total annual payments)
6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments
ATA 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.
Explanation: (required if Yes)

#### 2015-16 July 1 Budget General Fund Joint Powers Agency (JPA) Criteria and Standards Review

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# S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

	required contribution, and molecule now are obligation is united fierer or in	ok rolainoo, ibi.	ang approach co	J.,.		
S7A.	dentification of the JPA's Estimated Unfunded Liability for Poste	mployment B	enefits Other th	an Pensio	ons (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other ap	plicable items;	there are no extra	ctions in thi	s section except for the budge	et year data on line 5b.
1.	Does your JPA provide postemployment benefits other than pensions (OPE8)? (If No, skip items 2-5)		Yes			
2.	For the JPA's OPEB: a. Are they lifetime benefits?		No	The state of the s		
	b. Do benefits continue past age 65?		No			
	<ul> <li>c. Describe any other characteristics of the JPA's OPE8 program including their own benefits:</li> </ul>	g eligibility crite	ria and amounts, i	f any, that r	etirees are required to contrib	ute toward
з.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	j?			Pay-as-you-go	
	Indicate any accumulated amounts earmarked for OPEB in a self-insural governmental fund	ance or			Self-Insurance Fund 0	Governmental Fund 522,530
4.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) c. Are AAL and UAAL based on the JPA's estimate or an actuariat valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	ion			Data must	be entered.
5.	OPEB Contributions		get Year 115-16)	1	st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
٠.	OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		30,612.00		0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)		0.00		522,530.34	522,530.34
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits		27,719.20 4		4	2

## 2015-16 July 1 Budget General Fund Joint Powers Agency (JPA) Criteria and Standards Review

*************				
S7B,	Identification of the JPA's Unfunded Liability for Self-Insurance P	rograms		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other ap	oplicable items; there are no extra	ctions in this section.	
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 is covered in Section S7A) (If No, skip items	s 2-4) No		
2.	Describe each self-insurance program operated by the JPA, including det actuarial), and date of the valuation:	ails for each such as level of risk	retained, funding approach, basis for the	ne valuation (JPA's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	h. Amount contributed (funded) for self-insurance programs			

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## S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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 La	oor Agreem	ents - Certificated (Non-mana	gement) Employees			
DATA	ENTRY: Enter all applicable d	ata items; the	ere are no extractions in this section	1.			
			Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)		1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	er of certificated (non-manage re-equivalent (FTE) positions	ment)	36.2		36.2	0.0	0.0
Certifi 1.	cated (Non-management) Sa Are salary and benefit negot				n/a		
		If Yes, and I have been I	the corresponding public disclosure ited with the GOE, complete questi	documents on 2.			
			the corresponding public disclosure en filed with the COE, complete qu				
		If No, identi	ly the unsettled negotiations includi	ng any prior year unsel	ttled negotiations	and then complete questions 5	and 6.
		If n/a, skip t	o Section S8B.				
2.	ations Settled Per Government Code Secti disclosure board meeting:				N/A	]	
3. 4.	Period covered by the agree Salary settlement:	ment:	Begin Date:	Budget Year	End Date:	1st Subsequent Year	2nd Subsequent Year
	Is the cost of salary settleme projections (MYPs)?	nt included in	the budget and multiyear	(2015-16)		(2016-17)	(2017-18)
			One Year Agreement salary settlement				
		% change in	ı salary schedule from prior year				
			Multiyear Agreement salary settlement	·			
			ı salary schedule from prior year ext, such as "Reopener")				
		Identify the	source of funding that will be used t	o support multiyear sal	lary commitments	:	
	•						

Negot	iations Not Settled  Cost of a one percent increase in salary and statutory benefits		1	
0.	Cost of a one person increase in sacing and statutory persons	Budget Year	tst Subsequent Year	2nd Subsequent Year
6.	Amount included for any tentative salary schedule increases	(2015-16)	(2016-17)	(2017-18)
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2015-16)	(2016-17)	(2017-18)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2. 3. 4.	Total cost of H&W benefits  Percent of H&W cost paid by employer  Percent projected change in H&W cost over prior year			
	cated (Non-management) Prior Year Settlements			
Are ar	y new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
	Landan Marian Control of the Control			
Certifi	cated (Non-management) Step and Column Adjustments	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	Are step & column adjustments included in the budget and MYPs?			
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments			
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2015-16)  Budget Year	(2016-17)  1st Subsequent Year	(2017-18)  2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	(2015-16)  Budget Year	(2016-17)  1st Subsequent Year	(2017-18)  2nd Subsequent Year
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	(2015-16)  Budget Year (2015-16)	(2016-17)  1st Subsequent Year (2016-17)	(2017-18)  2nd Subsequent Year
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  cated (Non-management) - Other	(2015-16)  Budget Year (2015-16)	(2016-17)  1st Subsequent Year (2016-17)	(2017-18)  2nd Subsequent Year
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  cated (Non-management) - Other ter significant contract changes and the cost impact of each change (i.e., classes)	(2015-16)  Budget Year (2015-16)	(2016-17)  1st Subsequent Year (2016-17)	(2017-18)  2nd Subsequent Year
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  cated (Non-management) - Other ter significant contract changes and the cost impact of each change (i.e., classes)	(2015-16)  Budget Year (2015-16)	(2016-17)  1st Subsequent Year (2016-17)	(2017-18)  2nd Subsequent Year

S8B. Cost Analysis of JPA's Labor Agre	eements - Classified (Non-man	agement) Empl	oyees			
DATA ENTRY: Enter all applicable data items	; there are no extractions in this sec	ction.				
	Prior Year (2nd Interim) (2014-15)		et Year I5-16)		bsequent Year 2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	19.0	)	19.0		0.0	0.0
Classified (Non-management) Salary and E 1. Are salary and benefit negotiations so If Yes, a have be		sure documents estion 2.	n/a			
If Yes, a have no	and the corresponding public disclos t been filed with the COE, complete	sure documents questions 2-4.				
If No, id	entify the unsettled negotiations inc	luding any prior y	ear unsettled nec	gotiations and the	n complete questions 5	and 6.
if n∕a, si	kip to Section S8C.					
Negotiations Settled 2. Per Government Code Section 3547.9 board meeting:	5(a), date of public disclosure		N/A			
3. Period covered by the agreement:	Begin Date:		) ε	nd Date:		
4. Salary settlement:			et Year 5-16)		osequent Year 2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement include projections (MYPs)?	ed in the budget and multiyear					
Total co	One Year Agreement st of salary settlement			1		
% chang	ge in salary schedule from prior year	,				***************************************
Total co.	or Multiyear Agreement st of salary settlement					
% chang	e in salary schedule from prior year					
·	ter text, such as "Reopener") he source of (unding that will be use	ed to support mul	tiyear salary com	nmitments:		
Negotiations Not Settled						
5. Cost of a one percent increase in sala	ry and statutory benefits					
		Budge (201	t Year 5-16)		osequent Year 2016-17)	2nd Subsequent Year (2017-18)
				1		

## 2015-16 July 1 Budget General Fund Joint Powers Agency (JPA) Criteria and Standards Review

Class	ifled (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	Are costs of H&W benefit changes included in the budget 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			
	Ified (Non-management) Prior Year Settlements by new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
Classi	fled (Non-management) Step and Column Adjustments	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. 2. 3.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year			
Classi	fied (Non-management) Attrition (layoffs and retirements)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			
lassi ist oth	iled (Non-management) - Other er significant contract changes and the cost impact of each change (i.e., hours	s of employment, leave of abse	ence, bonuses, etc.):	
	N/A No Bargaining Agreements			
	-			

S8C. Cost Analysis of JPA's Labor Agreen	nents - Management/Supervisor	r/Confidential Employees		
DATA ENTRY: Enter all applicable data items; the	ere are no extractions in this section	ı,		
	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	7.0	7.0		0.0 0.0
Management/Supervisor/Confidential Salary and Benefit Negotiations 1. Are salary and benefit negotiations settle		n/a		
If Yes, com	plete question 2.			
If No, identi	fy the unsettled negotiations including	ng any prior year unsettled ne	gotiations and then complete question	ns 3 and 4.
If n/a, skip t	the remainder of Section S8C.			
Negotiations Settled 2. Salary settlement:	_	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in projections (MYPs)?	the budget and multiyear			
	f salary settlement			
	n salary schedule from prior year lext, such as "Reopener")			
Negotiations Not Settled  3. Cost of a one percent increase in salary a	ind statutory benefits		]	
Amount included for any tentative salary s	abadula issuessa	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tentative salary s	cneoule increases			
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	F	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
<ol> <li>Are costs of H&amp;W benefit changes include</li> <li>Total cost of H&amp;W benefits</li> </ol>	ed in the budget and MYPs?			
Percent of H&W cost paid by employer     Percent projected change in H&W cost over	er prior year			
Management/Supervisor/Confidential Step and Column Adjustments	_	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments included in     Cost of step & column adjustments     Percent change in step & column over prior				
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	_	Budgel Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the t     Total cost of other benefits     Percent change in cost of other benefits ov				

## S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

This supplemental section is not checked for JPAs.

## S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

This supplemental section is not checked for JPAs.

## 2015-16 July 1 Budget General Fund Joint Powers Agency (JPA) Criteria and Standards Review

The fo	ITIONAL FISCAL INDICATORS  Towing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" an eff the reviewing agency to the need for additional review.	swer to any single indicator does not necessarily suggest a cause for concern, but
-	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except items A3 and A4,	which are not applicable for JPAs.
A1,	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
АЗ.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	N/A
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior fiscal year or budget year?	N/A
A5.	Has the JPA entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in satary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
<b>A</b> 6.	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.	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No
When p	roviding comments for additional fiscal indicators, please include the item number applicable to ea	ich comment.
	Comments: (optional)	
	f Joint Powers Agency Budget Criteria and Standards Review	