



## Tri-Valley Regional Occupational Program

1040 Florence Road, Livermore, CA 94550

Ph. (925) 455-4800 - Fax (925) 449-9126

### **JOINT POWERS GOVERNING BOARD**

**Special Board Meeting of March 9, 2016**

**5:00 pm Closed Session**

**6:00 pm Open Session**

#### ***THE MISSION OF TRI-VALLEY ROP IS TO:***

- *Educate and train a broad spectrum of students by providing a bridge of opportunity connecting school to continuing education and career.*
- *Support and guide the development of life and career skills valued by business, industry, colleges, and society.*
- *Provide an environment of continuous program improvement, responsive to the changing needs of students, employers, and industry.*
- *Educate all students, including Adults in Correctional Facilities, to acquire the skills, attitudes and values needed to find and retain jobs, to be socially responsible, and to make positive contributions to their families and the community.*

### **JOINT POWERS GOVERNING BOARD MEETING PROCEDURES**

Members of the public are encouraged to attend meetings of the Board. Individuals may address the Board regarding items *on* the agenda during the agenda item or, for Closed Session items, prior to Board adjournment into Closed Session. To address the Board regarding an item that *is* on the agenda, please complete a ***blue speaker card*** and submit it to the Administrative Assistant ***prior*** to Call to Order of the meeting or prior to the agenda item you wish to address. This allows the Board Chairperson to divide the available time among speakers.

#### **JOINT POWERS GOVERNING BOARD**

**Joan Laursen, Chairperson**  
(925) 519-5310

[jlaursen@pleasantonusd.net](mailto:jlaursen@pleasantonusd.net)

Member District: Pleasanton USD

**Chuck Rogge, Vice Chairperson**  
(925) 447-1604

[rogge.lvjUSD@isp.com](mailto:rogge.lvjUSD@isp.com)

Member District:  
Livermore Valley Joint USD

**Dan Cunningham, Member**  
925-808-1084

[cunninghamdan@dublinusd.org](mailto:cunninghamdan@dublinusd.org)

Member District: Dublin USD

**Julie Duncan, Superintendent**  
(925) 455-4800 x 106

[jduncan@tvrop.org](mailto:jduncan@tvrop.org)

Secretary to the Governing Board

[www.tvrop.org](http://www.tvrop.org)

**Accessibility to Facilities and Agenda Materials:** The Tri-Valley ROP desires to make all of its public meetings accessible to the public. Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in this meeting should direct such request to the Tri-Valley ROP Superintendent, 1040 Florence Road, Livermore, CA 94550, or by calling (925) 455-4800 at least 48 hours before the meeting, when possible. Non-confidential materials related to an item on this agenda submitted to the Board after distribution of the agenda packet are available for public inspection in the Superintendent's Office (address above) during normal business hours.

1. **CALL TO ORDER / ROLL CALL – 5:00 pm**
2. **PUBLIC COMMENT** on posted closed session items only
3. **ADJOURN TO CLOSED SESSION - Pursuant to Government Code §54957**
  - 3.1 **Public Employee Discipline/Dismissal/Release**
4. **RECONVENE IN OPEN SESSION**
  - 4.1 **Flag Salute - Pledge of Allegiance**
  - 4.2 **Approval of the Agenda**

Prior to approving the agenda, a Board member may request that an agenda item be pulled or moved on the agenda.
  - 4.3 **Announcement of Any Reportable Action Taken in Closed Session**
5. **PUBLIC COMMENT** – on agenda items only  
Only items published on the agenda may be discussed during a Special Meeting of the Joint Powers Governing Board.
6. **INFORMATION / ACTION ITEMS**

Informational items are noted as informational only; Action items are up for a vote by the Board. Most items require a simple majority of Board member votes to pass.

  - 6.1 **Approval of the Second Interim Report - action**

Based on the current budget and the multi-year projection, it is recommended that the Tri-Valley Regional Occupational Program Board approve the 2015-2016 Second Interim Report with a Positive Certification.
  - 6.2 **Approval of Resolution No. 2015-16.8, Reducing and/or Eliminating Specially Funded Classified Services as a Result of Lack of Funds – action**

In the event that a particular kind of service is eliminated or reduced, the Tri-Valley ROP shall notify employees by March 15, 2016, that they may not have a position for the 2016-2017 school year.
7. **CORRESPONDENCE - none**
8. **ANNOUNCEMENTS**
  - The next Regular Meeting of the Joint Powers Governing Board is scheduled for Wednesday, April 20, 2016.
9. **ADJOURNMENT**



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM  
JOINT POWERS GOVERNING BOARD MEETING  
March 9, 2016

## **ACTION ITEM – 6.1**

### **AGENDA ITEM:**

6.1 – Approval of the Second Interim Report

### **RECOMMENDED ACTION:**

Approve the Second Interim Report with a Positive Certification.

### **BACKGROUND:**

The California Department of Education requires submission of two certified financial interim reports per fiscal year; the First Interim Financial Report as of October 31, 2015, and the Second Interim Financial Report as of January 31, 2016.

The Second Interim Report for 2015-2016 is submitted to the Board for approval.

### **FISCAL IMPACT:**

Tri-Valley ROP's 2015-2016 projected revenue is \$5,128,972 and total budgeted expenses as of January 31, 2016 are \$5,621,049. As of January 31, 2016 the projected ending balance for Tri-Valley ROP is \$1,431,417. Of this amount \$20,000 is the Revolving Cash account, \$373,183 is set aside for Year three of Middle College expenses and \$281,052 is set aside as a 5% reserve. The remaining \$757,182 is unassigned.

### **SUPPORTING DOCUMENTS:**

- Second Interim Detail Report

Moved by:

Seconded by:

Passed by:

Tri-Valley ROP  
2015-16 Second Interim  
Change Detail

Revenue	Change
Federal-WIA	-\$10,964
Federal-Adult Ed Basic & ESL	\$20,108
State-CALWorks	\$29,532
State-Adult Ed Block Grant	\$2,800
Local-Donations	\$4,888
TOTAL	\$46,364

Expenditures	Change
Certificated Salaries-WIA-Reduced Funding	-\$18,218
Benefits-CA Career Pathways Trust	\$138
Supplies-WIA	\$7,254
Supplies-Adult Ed Basic & ESL-New Funds	\$20,108
Supplies-CALWorks- New Funds	\$29,532
Supplies-Adult Ed Block Grant-New Funds	\$2,800
Supplies-Donations-New Funds	\$4,888
Supplies-CA Career Pathways Trust-Welding Lab	\$50,100
Services-CA Career Pathways Trust-Welding Lab	-\$70,688
Equipment-CA Career Pathways Trust-Welding Lab	\$20,450
TOTAL	\$46,364

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129, 41023, and 42130)

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

JPA Administrator or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: March 09, 2016

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

##### X POSITIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

##### QUALIFIED CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

##### NEGATIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Laura Johnson

Telephone: 925-606-3252

Title: Budget Specialist

E-mail: ljohnson@lvjUSD.k12.ca.us

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF)	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
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 in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	n/a	
		• Classified? (Section S8B, Line 1b)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	n/a	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	176,948.00	176,948.00	33,683.14	126,945.00	(50,003.00)	-28.3%
3) Other State Revenue		8300-8599	0.00	0.00	30,934.00	169,327.00	169,327.00	New
4) Other Local Revenue		8600-8799	4,827,812.00	4,827,812.00	2,370,634.56	4,832,700.00	4,888.00	0.1%
5) TOTAL REVENUES			5,004,760.00	5,004,760.00	2,435,251.70	5,128,972.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,768,197.00	2,768,197.00	1,567,036.18	2,760,874.00	7,323.00	0.3%
2) Classified Salaries		2000-2999	452,326.00	452,326.00	234,017.70	452,326.00	0.00	0.0%
3) Employee Benefits		3000-3999	549,865.00	549,865.00	303,279.06	675,790.00	(125,925.00)	-22.9%
4) Books and Supplies		4000-4999	517,609.00	517,609.00	375,612.71	627,691.00	(110,082.00)	-21.3%
5) Services and Other Operating Expenditures		5000-5999	1,214,153.00	1,214,153.00	325,999.29	1,083,918.00	130,235.00	10.7%
6) Capital Outlay		6000-6999	0.00	0.00	619.77	20,450.00	(20,450.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,502,150.00	5,502,150.00	2,806,564.71	5,621,049.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(497,390.00)	(497,390.00)	(371,313.01)	(492,077.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(497,390.00)	(497,390.00)	(371,313.01)	(492,077.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,923,494.40	1,923,494.40		1,923,494.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,923,494.40	1,923,494.40		1,923,494.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,923,494.40	1,923,494.40		1,923,494.40		
2) Ending Balance, June 30 (E + F1e)			1,426,104.40	1,426,104.40		1,431,417.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	373,183.00	373,183.00		373,183.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	275,108.00	275,108.00		281,052.00		
Unassigned/Unappropriated Amount		9790	757,813.40	757,813.40		757,182.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	4036	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	134,003.00	134,003.00	3,671.14	74,856.00	(59,147.00)	-44.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	42,945.00	42,945.00	30,012.00	52,089.00	9,144.00	21.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>176,948.00</b>	<b>176,948.00</b>	<b>33,683.14</b>	<b>126,945.00</b>	<b>(50,003.00)</b>	<b>-28.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	30,934.00	169,327.00	169,327.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>30,934.00</b>	<b>169,327.00</b>	<b>169,327.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,971.12	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,341,390.00	1,341,390.00	922,906.64	1,341,390.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	51,153.80	4,888.00	4,888.00	New
<b>Tuition</b>		<b>8710</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

2015-16 Second Interim  
General Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	2,774,371.00	2,774,371.00	1,155,985.00	2,774,371.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	710,051.00	710,051.00	238,618.00	710,051.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,827,812.00	4,827,812.00	2,370,634.56	4,832,700.00	4,888.00	0.1%
TOTAL, REVENUES			5,004,760.00	5,004,760.00	2,435,251.70	5,128,972.00		

2015-16 Second Interim  
General Fund  
Revenues, Expenditures, and Changes in Fund Balance

01 40410 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,230,783.00	2,230,783.00	1,240,826.04	2,212,565.00	18,218.00	0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	537,414.00	537,414.00	321,210.14	543,309.00	(5,895.00)	-1.1%
Other Certificated Salaries		1900	0.00	0.00	5,000.00	5,000.00	(5,000.00)	New
TOTAL, CERTIFICATED SALARIES			2,768,197.00	2,768,197.00	1,567,036.18	2,760,874.00	7,323.00	0.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	238,290.00	238,290.00	126,769.84	238,290.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	70,041.00	70,041.00	41,964.44	70,041.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	137,995.00	137,995.00	61,683.42	137,995.00	0.00	0.0%
Other Classified Salaries		2900	6,000.00	6,000.00	3,600.00	6,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			452,326.00	452,326.00	234,017.70	452,326.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	270,046.00	270,046.00	156,456.65	408,047.00	(138,001.00)	-51.1%
PERS		3201-3202	69,111.00	69,111.00	35,989.35	69,111.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	100,500.00	100,500.00	43,570.91	83,452.00	17,048.00	17.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	1,093.54	4,345.00	(4,345.00)	New
Unemployment Insurance		3501-3502	1,603.00	1,603.00	897.49	1,615.00	(12.00)	-0.7%
Workers' Compensation		3601-3602	108,605.00	108,605.00	65,271.12	109,220.00	(615.00)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			549,865.00	549,865.00	303,279.06	675,790.00	(125,925.00)	-22.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	415,609.00	415,609.00	147,317.56	490,591.00	(74,982.00)	-18.0%
Noncapitalized Equipment		4400	102,000.00	102,000.00	228,295.15	137,100.00	(35,100.00)	-34.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			517,609.00	517,609.00	375,612.71	627,691.00	(110,082.00)	-21.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	98,631.00	98,631.00	14,706.08	98,631.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	9,286.00	6,585.00	(3,585.00)	-119.5%
Insurance		5400-5450	18,036.00	18,036.00	20,865.00	18,036.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,525.00	21,525.00	11,823.09	21,525.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,058,261.00	1,058,261.00	263,932.78	924,441.00	133,820.00	12.6%
Communications		5900	14,700.00	14,700.00	5,386.34	14,700.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,214,153.00</b>	<b>1,214,153.00</b>	<b>325,999.29</b>	<b>1,083,918.00</b>	<b>130,235.00</b>	<b>10.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	619.77	20,450.00	(20,450.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>619.77</b>	<b>20,450.00</b>	<b>(20,450.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,502,150.00	5,502,150.00	2,806,564.71	5,621,049.00		

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

		Beginning Balance (Carry Over)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>			1,862,571.69	1,647,193.70	1,713,403.61	1,904,926.25	1,887,808.75	1,745,889.22	1,729,039.28	1,661,290.73
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299						9,904.00	23,779.14		10,000.00
Other State Revenue	8300-8599		29,532.00						1,402.00	
Other Local Revenue	8600-8799		163,139.56	136,385.10	474,629.69	448,752.67	331,081.36	454,159.38	362,486.80	492,413.09
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			192,671.56	136,385.10	474,629.69	448,752.67	340,985.36	477,938.52	363,888.80	502,413.09
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		146,251.03	225,351.60	241,277.95	245,030.78	236,861.24	238,339.29	233,924.29	238,767.56
Classified Salaries	2000-2999		13,191.77	35,132.10	36,336.33	41,768.88	37,230.84	36,353.06	34,004.72	43,661.66
Employee Benefits	3000-3999		26,871.39	44,228.70	46,738.84	48,617.29	45,988.91	45,602.94	45,230.99	46,000.00
Books and Supplies	4000-4999		44,517.62	23,944.33	65,311.53	68,496.53	128,016.73	2,331.43	42,994.54	50,415.66
Services	5000-5999		26,062.84	13,182.97	37,450.06	31,664.93	42,063.11	92,615.37	82,960.01	151,583.74
Capital Outlay	6000-6599								619.77	19,830.23
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			256,894.65	341,839.70	427,114.71	435,578.41	490,160.83	415,242.09	439,734.32	550,258.85
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	20,000.00								
Accounts Receivable	9200-9299	745,467.55	(432,891.65)	267,905.29	133,391.74	3,447.89	0.00	0.00	0.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		765,467.55	(432,891.65)	267,905.29	133,391.74	3,447.89	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	545,725.28	(440,556.31)	(3,759.22)	(10,615.92)	33,739.65	(7,255.94)	79,546.37	(8,096.97)	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	158,819.56	158,819.56							
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		704,544.84	(281,736.75)	(3,759.22)	(10,615.92)	33,739.65	(7,255.94)	79,546.37	(8,096.97)	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		60,922.71	(151,154.90)	271,664.51	144,007.66	(30,291.76)	7,255.94	(79,546.37)	8,096.97	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(215,377.99)	66,209.91	191,522.64	(17,117.50)	(141,919.53)	(16,849.94)	(67,748.55)	(47,845.76)
<b>F. ENDING CASH (A + E)</b>			1,647,193.70	1,713,403.61	1,904,926.25	1,887,808.75	1,745,889.22	1,729,039.28	1,661,290.73	1,613,444.97
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										



Second Interim  
2015-16 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

01 40410 0000000  
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,613,444.97	1,575,429.44	1,612,874.77	1,582,660.24				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299		75,460.86	7,801.00				126,945.00	126,945.00
Other State Revenue	8300-8599				138,393.00			169,327.00	169,327.00
Other Local Revenue	8600-8799	492,413.09	492,413.09	492,413.09	492,413.08			4,832,700.00	4,832,700.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		492,413.09	567,873.95	500,214.09	630,806.08	0.00	0.00	5,128,972.00	5,128,972.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	238,767.56	238,767.56	238,767.56	238,767.58			2,760,874.00	2,760,874.00
Classified Salaries	2000-2999	43,661.66	43,661.66	43,661.66	43,661.66			452,326.00	452,326.00
Employee Benefits	3000-3999	46,000.00	46,000.00	46,000.00	46,000.00	142,510.94		675,790.00	675,790.00
Books and Supplies	4000-4999	50,415.66	50,415.66	50,415.66	50,415.65			627,691.00	627,691.00
Services	5000-5999	151,583.74	151,583.74	151,583.74	151,583.75			1,083,918.00	1,083,918.00
Capital Outlay	6000-6599							20,450.00	20,450.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		530,428.62	530,428.62	530,428.62	530,428.64	142,510.94	0.00	5,621,049.00	5,621,049.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				773,614.28			745,467.55	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	773,614.28	0.00	0.00	745,467.55	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				902,723.62			545,725.28	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							158,819.56	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	902,723.62	0.00	0.00	704,544.84	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(129,109.34)	0.00	0.00	40,922.71	
E. NET INCREASE/DECREASE (B - C + D)		(38,015.53)	37,445.33	(30,214.53)	(28,731.90)	(142,510.94)	0.00	(451,154.29)	(492,077.00)
F. ENDING CASH (A + E)		1,575,429.44	1,612,874.77	1,582,660.24	1,553,928.34				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,411,417.40	

Description	Object Codes	Projected Year Totals (Form 011) (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 E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	126,945.00	-15.84%	106,837.00	0.00%	106,837.00
3. Other State Revenues	8300-8599	169,327.00	0.00%	169,327.00	0.00%	169,327.00
4. Other Local Revenues	8600-8799	4,832,700.00	0.00%	4,832,700.00	0.00%	4,832,700.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,128,972.00	-0.39%	5,108,864.00	0.00%	5,108,864.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,760,874.00		2,802,287.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				41,413.00		42,034.00
d. Other Adjustments				0.00		(141,330.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,760,874.00	1.50%	2,802,287.00	-3.54%	2,702,991.00
2. Classified Salaries						
a. Base Salaries				452,326.00		459,111.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				6,785.00		6,887.00
d. Other Adjustments				0.00		(48,460.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	452,326.00	1.50%	459,111.00	-9.06%	417,538.00
3. Employee Benefits	3000-3999	675,790.00	4.83%	708,404.00	4.40%	739,608.00
4. Books and Supplies	4000-4999	627,691.00	-32.64%	422,793.00	-5.25%	400,583.00
5. Services and Other Operating Expenditures	5000-5999	1,083,918.00	-1.38%	1,068,918.00	-12.63%	933,918.00
6. Capital Outlay	6000-6999	20,450.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,621,049.00	-2.84%	5,461,513.00	-4.89%	5,194,638.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(492,077.00)		(352,649.00)		(85,774.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,923,494.40		1,431,417.40		1,078,768.40
2. Ending Fund Balance (Sum lines C and D1)		1,431,417.40		1,078,768.40		992,994.40
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	373,183.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	281,052.00		273,076.00		259,732.00
2. Unassigned/Unappropriated	9790	757,182.40		785,692.40		713,262.40
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,431,417.40		1,078,768.40		992,994.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	281,052.00		273,076.00		259,732.00
c. Unassigned/Unappropriated	9790	757,182.40		785,692.40		713,262.40
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,038,234.40		1,058,768.40		972,994.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		18.47%		19.39%		18.73%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. JPA ADA</b>						
Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		5,621,049.00		5,461,513.00		5,194,638.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		5,621,049.00		5,461,513.00		5,194,638.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		281,052.45		273,075.65		259,731.90
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		65,000.00		65,000.00		65,000.00
8. Reserve Standard (Greater of Line F6 or F7)		281,052.45		273,075.65		259,731.90
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
<b>G. ASSUMPTIONS</b>						
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.						
B1d, B2d - Projected end of the Middle College Program						

## Tri-Valley ROP

2015-16 Second Interim

Multiyear Projections

Major Object		2016-17		2017-18
Expenditures				
1000	1.5% COLA	\$41,413		\$42,034
1000	Middle College Program			-\$141,330
2000	1.5% COLA	\$6,785		\$6,887
2000	Middle College Program			-\$48,460
3000	PERS & STRS Increase, Middle College Reduction	\$32,614		\$31,204
4000	Middle College Supplies	\$22,210		
	One Time New A-G Curriculum Expense	-\$100,000		
	One Time Technology Update	-\$92,000		
	One Time Furniture Needs	-\$15,000		
	One Time Adult Ed Supplies	-\$20,108		
	One Time Middle College Program			-\$22,210
5000	One Time Staff Development for Technology	-\$10,000		-\$40,000
	One Time Publicity for New Program Start	-\$5,000		
	One Time Contracted Services			-\$95,000
6000	One Time Welding Shop Equipment	-\$20,450		
	Total Changes	-\$159,536		-\$266,875
Revenue				
8100-8299	One Time Adult Ed Funding	-\$20,108		

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

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

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## CRITERIA AND STANDARDS

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

## 5. CRITERION: Salaries and Benefits

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

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

### 5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

**DATA ENTRY:** Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	3,137,414.10	3,916,226.82	80.1%
Second Prior Year (2013-14)	2,883,317.10	3,625,164.05	79.5%
First Prior Year (2014-15)	3,184,366.19	5,623,156.79	56.6%
Historical Average Ratio:			72.1%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	67.1% to 77.1%	67.1% to 77.1%	67.1% to 77.1%

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

**DATA ENTRY:** If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	3,888,990.00	5,621,049.00	69.2%	Met
1st Subsequent Year (2016-17)	3,969,802.00	5,461,513.00	72.7%	Met
2nd Subsequent Year (2017-18)	3,860,137.00	5,194,638.00	74.3%	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 MET - Ratio of total salaries and benefits to total expenditures has met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2015-16)	117,801.00	126,945.00	7.8%	Yes
1st Subsequent Year (2016-17)	118,000.00	106,837.00	-9.5%	Yes
2nd Subsequent Year (2017-18)	118,000.00	106,837.00	-9.5%	Yes

**Explanation**  
(required if Yes)

Adult Ed Basic & ESL prior year funding-future funding not anticipated

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2015-16)	136,995.00	169,327.00	23.6%	Yes
1st Subsequent Year (2016-17)	136,995.00	169,327.00	23.6%	Yes
2nd Subsequent Year (2017-18)	136,995.00	169,327.00	23.6%	Yes

**Explanation**  
(required if Yes)

CalWorks funding received with anticipated future funding

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2015-16)	4,827,812.00	4,832,700.00	0.1%	No
1st Subsequent Year (2016-17)	4,827,812.00	4,832,700.00	0.1%	No
2nd Subsequent Year (2017-18)	4,827,812.00	4,832,700.00	0.1%	No

**Explanation**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2015-16)	514,024.00	627,691.00	22.1%	Yes
1st Subsequent Year (2016-17)	329,234.00	422,793.00	28.4%	Yes
2nd Subsequent Year (2017-18)	307,024.00	400,583.00	30.5%	Yes

**Explanation**  
(required if Yes)

New funds for Adult Ed Basic & ESL, CalWorks funds, Career Pathways funds for welding lab

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2015-16)	1,158,591.00	1,083,918.00	-6.4%	Yes
1st Subsequent Year (2016-17)	1,143,591.00	1,068,918.00	-6.5%	Yes
2nd Subsequent Year (2017-18)	1,008,591.00	933,918.00	-7.4%	Yes

**Explanation**  
(required if Yes)

2015-16 Career Pathways funds used for supplies and equipment rather than services 2016-17 and 2016-17 decrease due to one time expenditures

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
<b>Total Federal, Other State, and Other Local Revenues (Section 6A)</b>				
Current Year (2015-16)	5,082,608.00	5,128,972.00	0.9%	Met
1st Subsequent Year (2016-17)	5,082,807.00	5,108,864.00	0.5%	Met
2nd Subsequent Year (2017-18)	5,082,807.00	5,108,864.00	0.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	1,672,615.00	1,711,609.00	2.3%	Met
1st Subsequent Year (2016-17)	1,472,825.00	1,491,711.00	1.3%	Met
2nd Subsequent Year (2017-18)	1,315,615.00	1,334,501.00	1.4%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Federal Revenue  
(linked from 6A  
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Books and Supplies  
(linked from 6A  
if NOT met)

Explanation:

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



**7. CRITERION: Facilities Maintenance**

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

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

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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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>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 of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	18.5%	19.4%	18.7%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.2%	6.5%	6.2%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	(492,077.00)	5,621,049.00	8.8%	Not Met
1st Subsequent Year (2016-17)	(352,649.00)	5,461,513.00	6.5%	Met
2nd Subsequent Year (2017-18)	(85,774.00)	5,194,638.00	1.7%	Met

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

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

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

Explanation:  
(required if NOT met)

Planned spend down of reserve

**9. CRITERION: Fund and Cash Balances**

**A. FUND BALANCE STANDARD:** Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the JPA's General Fund Ending Balance is Positive**

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2015-16)		1,431,417.40	Met
1st Subsequent Year (2016-17)		1,078,768.40	Met
2nd Subsequent Year (2017-18)		992,994.40	Met

**9A-2. Comparison of the JPA's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**B. CASH BALANCE STANDARD:** Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the JPA's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2015-16)		1,553,928.34	Met

**9B-2. Comparison of the JPA's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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> 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.

<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.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

### 10A. Calculating the JPA's Special Education Pass-through Exclusions (only for JPAs that serve as the AU of a SELPA)

Special education pass-through exclusions are not applicable for JPAs.

### 10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	5,621,049.00	5,461,513.00	5,194,638.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,621,049.00	5,461,513.00	5,194,638.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	281,052.45	273,075.65	259,731.90
6. Reserve Standard - by Amount (\$65,000 for JPAs with less than 1,001 ADA, else 0)	65,000.00	65,000.00	65,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	281,052.45	273,075.65	259,731.90

### 10C. Calculating the JPA's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2015-16)	(2016-17)	(2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	281,052.00	273,076.00	259,732.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	757,182.40	785,692.40	713,262.40
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	1,038,234.40	1,058,768.40	972,994.40
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.47%	19.39%	18.73%
<b>JPA's Reserve Standard (Section 10B, Line 7):</b>	<b>281,052.45</b>	<b>273,075.65</b>	<b>259,731.90</b>
Status:	Met	Met	Met

### 10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

Yes

- 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:

JPA with member districts must be renewed

## S5. Contributions

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

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

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

JPA's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
This item is not applicable for JPAs.					
<b>1b. Transfers In, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

1a. This item is not applicable for JPAs.

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)




## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your JPA have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2015
<b>Capital Leases</b>	4		Fund 01	22,995
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences			Fund 01	2,655

#### Other Long-term Commitments (do not include OPEB)

Net Pension Liability			Fund 01	3,165,996
<b>TOTAL:</b>				3,191,646

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	4,874	4,874	4,874	4,874
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

#### Other Long-term Commitments (continued):

Net Pension Liability				
<b>Total Annual Payments:</b>	4,874	4,874	4,874	4,874
<b>Has total annual payment increased over prior year (2014-15)?</b>	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent years.

---

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

---

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

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

No

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

## S7. Unfunded Liabilities

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

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

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

1. a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

#### 2. OPEB Liabilities

First Interim  
(Form 01CSI, Item S7A)      Second Interim

- 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 actuarial valuation?

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

#### 3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

First Interim  
(Form 01CSI, Item S7A)      Second Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

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

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

- d. Number of retirees receiving OPEB benefits

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

#### 4. Comments:

**S7B. Identification of the JPA's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)

No
----

- b. If Yes to Item 1a, have there been changes since first interim in self-insurance liabilities?

n/a
-----

- c. If Yes to Item 1a, have there been changes since first interim in self-insurance contributions?

n/a
-----

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)


4. Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

**S8A. Cost Analysis of JPA's Labor Agreements - Certificated (Non-management) Employees**

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	26.2	28.1	28.9	28.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 5 and 6.

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

n/a

If Yes, complete questions 5 and 6.

**Negotiations Settled Since First Interim Projections**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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

**Negotiations Not Settled**

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

n/a

**Classified (Non-management) Salary and Benefit Negotiations**

Prior Year (2nd Interim)  
(2014-15)

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

Number of classified (non-management)  
FTE positions

6.0

6.5

6.5

6.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

n/a

**Negotiations Settled Since First Interim Projections**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

Is the cost of salary settlement included in the interim and multiyear  
projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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

**Negotiations Not Settled**

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:


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**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Classified (Non-management) - Other**

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




**S8C. Cost Analysis of JPA's Labor Agreements - Management/Supervisor/Confidential Employees**

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

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	4.0	5.0	5.0	4.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year  
(may enter text, such as "Reopener")

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Management/Supervisor/Confidential Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

n/a

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2. Is the system of personnel position control independent from the payroll system?	Yes
A3. Is enrollment decreasing in both the prior and current fiscal years?	n/a
A4. Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?	n/a
A5. Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the JPA's financial system independent of the county office system?	Yes
A8. Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No

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

Comments:  
(optional)

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End of Joint Powers Agency Second Interim Criteria and Standards Review



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM  
JOINT POWERS GOVERNING BOARD MEETING  
March 9, 2016

**ACTION ITEM – 6.2**

**AGENDA ITEM:**

6.2 – Approval of Resolution No. 2015-16.8, Reducing and/or Eliminating Specially Funded Classified Services as a Result of Lack of Funds

**RECOMMENDED ACTION:**

Approve Resolution No. 2015-16.8, Reducing and/or Eliminating Specially Funded Classified Services as a Result of Lack of Funds

**BACKGROUND:**

In the event that a particular kind of service is eliminated and/or reduced, the Tri-Valley ROP shall notify employees by March 15, 2016, that they may not have a position for the 2016 - 2017 school year.

**FISCAL IMPACT:**

The reduction/elimination of Specially Funded positions would create a savings to the 2016-2017 budget.

**SUPPORTING DOCUMENTS:**

- Resolution No. 2015-16.8 – Reducing and/or Eliminating Specially Funded Classified Services as a Result of Lack of Funds

Moved by:  
Seconded by:  
Passed by:

**BEFORE THE JOINT POWERS GOVERNING BOARD  
OF THE TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM  
COUNTY OF ALAMEDA, STATE OF CALIFORNIA**

<b>RESOLUTION NO. 2015-16.8 REDUCING AND/OR ELIMINATING SPECIALLY FUNDED CLASSIFIED SERVICES AS A RESULT OF LACK OF FUNDS</b>
---

**WHEREAS,** California Education Code Section 45308 states that classified employees shall be subject to layoff for lack of work or lack of funds; and

**WHEREAS,** California Education Code Section 45117(a) provides that when as a result of the expiration of a specially funded program, classified positions must be eliminated at the end of any school year, and classified employees will be subject to layoff for lack of funds, the employees to be laid off at the end of the school year shall be given written notice on or before April 29<sup>th</sup> informing them of their layoff effective at the end of the school year and of their displacement rights, if any, and reemployment rights; and,

**WHEREAS,** California Education Code Section 45117(b) provides that when as a result of a bona fide reduction or elimination of classified services classified employees are laid off, such employees must be given written notice of layoff not less than sixty (60) days prior to the effective date of the layoff and shall be informed of their displacement rights, if any, and their reemployment rights; and

**WHEREAS,** the Joint Powers Governing Board of the Tri-Valley Regional Occupational Program identified the following position which it has determined to reduce or eliminate as a result of lack of lack of funds no later than June 30, 2016:

JOB TITLE		FTE
Secretary I - Attendance		.5
<b>TOTAL FTE</b>		<b>0.5</b>

**NOW, THEREFORE, BE IT RESOLVED** that it shall be necessary to eliminate, effective June 30, 2016, a total of 0.5 FTE classified employees of the Tri-Valley Regional Occupational Program as a result of lack of funds. The Superintendent or her designated representative is directed to take all appropriate action needed; including the sending of appropriate notices to all employees whose employment shall be affected by virtue of this action.

**PASSED AND ADOPTED** this 9<sup>th</sup> day of March, 2016, by the Joint Powers Governing Board of the Tri-Valley Regional Occupational Program, by the following vote, to wit:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

\_\_\_\_\_  
Joan Laursen, Board Chairperson

ATTEST:

I, Julie Duncan, Secretary to the TVROP Joint Powers Governing Board, do hereby certify that the foregoing resolution was regularly introduced, passed, and adopted by the Board during its special meeting held March 9, 2016.

\_\_\_\_\_  
Julie Duncan, Secretary to the Board