Mission Valley ROP

Thursday, March 21, 2013

4p.m. Governing Council Meeting

MVROP Board Room

(510) 657-1865 Ext. 15141

Agenda

Regular Meeting of the Governing Council
Mission Valley Regional Occupational Center/ Program
MVROP Board Room
Thursday, March 21, 2013
Regular Meeting (Open Session) – 4p.m.
Closed Session -Immediately Following

Call to order ______p.m.

Pledge of Allegiance

Roll Call:

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

Approval of Agenda:

Motion: ______________________________
Second: ______________________________
Vote: ______________________________

Communication:

a. Items from the Staff
b. Written Communication
- *"Mission Valley Presents T.G.I.F. Body Shop, Inc. Platinum Educational Business Partner Award, March 15, 2013*

c. Items from the Board
d. Public Comment
- Blue Speaker Card – Items on the agenda
- Green Speaker Card – Items not on the agenda

Consent Calendar:

a. Minutes:
Approve minutes from the Governing Council meeting on February 21, 2013.

b. Business and Finance:

B&F#1	Approve Purchase Orders over $5,000
B&F#2	Approve Warrants $5,000 and above
B&F#3	Adopt Resolution No. 14-1213 Intrabudget Transfers Reserves
B&F#4	Adopt Resolution No. 15-1213 Accept Donations to Mission Valley ROP
B&F#5	Adopt Resolution No. 16-1213 Surplus Instructional Materials

c. **Curriculum and Instruction:**
C&I#1 Approve DECA Fieldtrip, Anaheim, CA

d. **Employment and Personnel:**
E&P#1 Approve Report of Certificated Personnel Actions

<u>End of Consent Calendar:</u>

Motion: ____________________
Second: ____________________
Vote: ____________________

Board comments on Consent Calendar:

____

____

Business and Finance #1 **Information**

Review Budget Modification Plan

Board of Education #1 **Information/ Presentation/ Action**

Review and Approve Certification of Second Interim Financial Report

Motion: ____________________
Second: ____________________
Vote: ____________________

<u>Board Requests</u>

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Adjourn to Closed Session: _____ p.m.

Agenda _Closed Session

The Board of Education may adjourn to closed session during this meeting pursuant to Government Code Section 3549.1 to discuss and/ or give direction to its representatives. During adjournment to Closed Session the Council will consider and/ or take action upon:

- ***Superintendent Evaluation (Government Code Section 54957)***

Reconvene to Open Session:_____p.m.

Meeting adjourned: ______pm

Communication

Mission Valley ROP

Career Technical Training Center
5019 Stevenson Blvd · Fremont, CA 94538-2449
(510) 657-1865 · Fax (510) 438-0378 · www.mvrop.org

FOR IMMEDIATE RELEASE

Date: March 15, 2013

MISSION VALLEY ROP PRESENTS
T.G.I.F. BODY SHOP, INC.
PLATINUM EDUCATIONAL BUSINESS PARTNER AWARD

FREMONT, CA- On Thursday, March 14, 2013, T.G.I.F. (To Get It Fixed) Body Shop, Inc. was presented the Mission Valley ROP Platinum Educational Business Partner Award in front of over 130 MVROP business and industry advisors, staff, and students at their Spring CTE Advisory Meeting.

For over fifteen years, T.G.I.F. Body Shop, Inc., a successful family owned and operated local business, has demonstrated unwavering support of Mission Valley ROP and its programs by supporting instruction, providing industry-relevant feedback to maintain program curriculum and its reflection of technology, trends, and employer expectations regarding student training in the Auto Body Painting and Refinishing program. In addition, T.G.I.F. has created a student scholarship in memorial of an instructor's loved one, enthusiastically sponsored students to compete in the annual Toys for Tots charity event, has contributed numerous equipment donations, has served as an active advisory member for nearly 20 years and has made a commitment to the local community with the gainful employment of program graduates.

The quality CTE provided in Mission Valley ROP programs, along with resources and support from T.G.I.F. Body Shop, Inc., have resulted in preparing students with the hands-on skills, industry training, and professionalism needed to secure employment in the Transportation Technology industry.

The Platinum Educational Business Partner Award award highlights the type of relationship that is critical for the ongoing success of career technical education programs and the positive benefits that result for the students, the community, and local economy when it is treated as a fundamental commitment.

About Mission Valley ROP
Mission Valley ROP (MVROP) is the regional occupational program for the Tri-City area. Established in 1969, MVROP has been instrumental in preparing students for successful business, medical, and technical careers. Through a partnership with Fremont, New Haven, and Newark Unified School Districts, career technical education is provided to nearly 4,000 students (high school and adult) each year. For the latest news and information about MVROP, visit us on the web at www.mvrop.org.

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Press Contact:
Allison Aldinger, PR Administrator
Mission Valley ROP
(510) 492-5141
aaldinger@mvrop.org

Consent Calendar

Minutes

Regular Meeting of the Governing Council
Mission Valley Regional Occupational Center/ Program
Thursday, February 21, 2013

Member Dino called the meeting to order at 4:02 p.m.

Present:

Jonas Dino, President
Larry Sweeney, Vice President

Approval of Agenda:

Member Sweeney made a motion to approve all items on the February agenda. Member Dino made a second to approve the motion. Members voted 2-0 to approve all items on the February agenda.

Communication:

a. **Items from Staff:**
Around the Campus
MVROP Superintendent Murchison shared the many new developments taking place on the MVROP Campus and in classrooms. Updates included:

-Implementing new technology support for instructors and MVROP programs. An example included Chef Skrocke beta-testing the use of an iPad /Apple TV to assist instruction in the classroom.

-Superintendent Murchison met with new FUSD Board of Education Trustee Ann Crosbie and shared information about MVROP and its programs.

-MVROP held its annual Educators' Brunch on Thursday, February 7 at the MVROP Main Center campus. It was well attended and a successful event to promote MVROP, its programs, and students. A campus tour was conducted after the event to those interested.

-MVROP is in plans to collaborate with L.E.A.F. (a local non-profit located in Niles) to create service learning opportunities for MVROP students. Currently, the Auto Body Painting and Refinishing program is restoring a vehicle for the group.

-The Fremont Leadership Group, a class offered through the Fremont Chamber, held their meeting at the MVROP Main Center Campus. The Green Ventures Culinary Academy catered for the group which included a continental breakfast and luncheon. MVROP Administrators also spoke with the group and conducted a tour of the campus.

-A CTE Advisory Meeting for all career pathways will be held on Thursday, March 14, 2013 at 6:30 p.m. on the MVROP Main Center Campus.

Member Thomas arrived at 4:10 p.m.

b. **Oral Communication:**
A presentation on MVROP building career pathways was given to the Governing Council. MVROP Program Coordinator, Jim Omlid, introduced Kennedy High Principal, Tom Hansen, who shared information about the successful relationship between Kennedy High and MVROP in collaborating to infuse career technical education into valuable career pathway academies.

c. **Written Communication**
MVROP PR Administrator, Allison Aldinger, shared the following items with the Governing Council:

- *"Mission Valley ROP to Offer New Adult Course" MVROP Press Release, February 1, 2013*
- *"Mission Valley ROP to offer new adult course", Tri-City Voice, February 12, 2013*

MVROP Director of Educational Services, Margie Trujillo also answered subsequent inquiries from the Governing Council.

d. **Items from the Board:**
Member Thomas shared she had just left straight from a NUSD meeting to attend the MVROP Governing Council meeting.

Member Sweeney shared that he was impressed with the recent MVROP Educators' Brunch. He said a lot of work goes into the event and it was a great success, reflecting positively on MVROP and its programs.

e. **Public Comment:**
None

Consent Calendar:

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

Business and Finance #1 **Budget Modification Plan**

Superintendent Murchison shared Business and Finance Item #1 and the recent projections regarding the Governor's Budget and its impact on MVROP.

This is an information only item.

Board of Education #1 **Review and Approve Draft MVROP WASC Mid-Term Report**

Margie Trujillo, MVROP Director of Educational Services, reviewed Board of Education Item #1 and answered subsequent Board inquiries regarding the Draft MVROP WASC Mid-Term Report.

Member Thomas made a motion to approve the Draft MVROP WASC Mid-Term Report. Member Sweeney made a second to approve the motion. Members voted 3-0 to approve the Draft MVROP WASC Mid-Term Report.

Board Requests

Member Dino requested for IT Manager, Phil Subasa and Program Coordinator, James Briano to speak with the NHUSD Technology Committee about the use of Apple devices to aid instruction in the classroom and how it is being utilized at MVROP.

Member Thomas expressed her desire to have NUSD adopt the sexual harassment training that MVROP uses for staff and students. She felt it was a fresh and informative version of the training.

The meeting was adjourned at 4:56 p.m.

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Jonas Dino, President

____

Larry Sweeney, Vice President

____

Nancy Thomas, Clerk

Business and Finance

MISSION VALLEY ROP

PURCHASE ORDER REPORT
PURCHASE ORDER'S OVER $5,000
BOARD MEETING - MARCH 21, 2013
PO PERIOD: FEBRUARY 13, 2013-MARCH 11, 2013
AGENDA ITEM - B&F #1

PO NUMBER	VENDOR NAME & ACCOUNT CODE	DESCRIPTION		AMOUNT
134374	APPLE COMPUTER 81-0635-0-6106-1001-4420-660-6012	COMPUTERS/IMACS ARTS, MEDIA, & ENTERTAINMENT ROP CENTER	$	14,398.05
134650	COMPUTER PRO 81-1100-0-6110-100-4420-656-6012	COMPUTERS ARTS, MEDIA, & ENTERTAINMENT AMERICAN HIGH SCHOOL	$	32,427.50
134725	HUNTER ENGINEERING 81-0635-0-6703-1001-6410-654-6012	AUTO EQUIPMENT WASHINGTON HIGH SCHOOL	$	14,331.08

Mission Valley ROP
Warrants $5,000 and above
Fiscal Year 12-13

B&F #2
March 21, 2013

Date	Warrant #	Vendor	Purpose	Amount	PO number
3/11/13	TF130517	FUSD	50% Services Fees FY 12/13	$ 93,130.00	
3/11/13	TF130522	FUSD	February busing	$ 10,519.74	
3/12/13	50231252	New Haven USD	Contracted Payroll	$ 14,439.10	131879
3/12/13	50231259	PG&E	Electricity	$ 9,144.70	

____ Information
_X_ Action
____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A   I T E M

B&F #3

DATE OF BOARD MEETING: March 21, 2013

TITLE: Adopt Resolution No. 14-1213
Intrabudget transfers
Reserves

Current Status:

Resolution number 14-1213 reflects adjustments to the instructional budgets.

Recommendation:

Staff recommends adoption of resolution number 14-1213 authorizing the adjustments to the budget.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Pete Murchison
Staff Contact Person	**Department**	**Division**	**Superintendent**

Based on Form J-62
State Department of Education

District Request No. 14-1213
B&F #3

FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Sheila Jordan
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: March 21, 2013

Pursuant to the provision of the Education Code Section 42602, we, the undersigned, Constituting a majority of the members of the governing board of the above-named district, do hereby transmit this resolution requesting a transfer in the amount and between the classifications of the budget of said school district indicated herein for the following reasons:

Reserves

TRANSFER FROM	AMOUNT	TRANSFER TO	AMOUNT
81-1100-0-0000-0000-9790-000-0000	32,428		
81-0635-0-0000-0000-9790-000-0000	3,000		
	35,428		
		81-1100-0-6110-1001-4420-656-6012	32,428
		81-0635-0-6703-1001-4310-654-6998	3,000
			35,428

Respectfully submitted,

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

_________ Request Approved _________ Not Approved

Posted by:_______________________________

____	Information
X	Action
____	Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A   I T E M

B&F #4

DATE OF BOARD MEETING: March 21, 2013

TITLE: Adopt Resolution No. 15-1213
Accept Donations to Mission Valley ROP

Background:

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

Current Status:

Donated to	Donated by	Item
Auto Tech WHS	Students	805.00
Culinary JLHS	Students	220.00
Culinary KHS	Students	60.00
Culinary NMHS	Students	187.00
Fire Science	Students	100.00
Medical Assisting	Students	48.00

Recommendation:

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

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Pete Muchison
Staff Contact Person	**Department**	**Division**	**Superintendent**

Based on Form J-62
State Department of Education

District Request No.15-1213
B&F #4

FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Sheila Jordan
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: March 21, 2012

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

Local Income

INCOME APPROPRIATION	ACCOUNT NO.	AMOUNT
Local Income	81-0635-0-xxxx-0000-8699-xxx-0000	1,420

EXPENDITURE APPROPRIATION	ACCOUNT NO.	AMOUNT
Auto Technology WHS - Nahale	81-0635-0-6703-1001-4310-654-6998	805
Culinary JLHS - LeBiavant	81-0635-0-6621-1001-4310-667-6998	220
Culinary Kennedy - Moschetti	81-0635-0-6621-1001-4310-652-6998	60
Culinary Newark - Skrocke	81-0635-0-6621-1001-4310-664-6998	187
Fire Science	81-0635-0-6602-1001-4310-660-6998	100
Medical Assisting	81-0635-0-6609-1001-4310-660-6998	48
		1,420

Respectfully submitted,

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

_________ Request Approved   _________ Not Approved

Posted by:______________________________

X	Information
X	Action
	Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A   I T E M

B&F #5

DATE OF BOARD MEETING: March 21, 2013

TITLE: Adopt Resolution No. 16-1213
Surplus Instructional Materials

Background:

Education Code, Sections 60510 and 60530, states that the governing board of a school district may dispose of surplus or undistributed obsolete instructional materials that are usable for educational purposes by donation or sale. Obsolete and unusable materials may be mutilated as not to be salable or destroyed by any economical means.

Current Status:

Mission Valley ROP would like to dispose of the following obsolete materials.

Exhibits: List of Surplus Instructional Materials items.

Recommendation:

Approve Resolution No. 16-1213 authorizing disposition of surplus or undistributed obsolete instructional materials by donation or sale.

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

Textbooks to be removed from MVROP's Inventory

Title	Author	Quantity	Reason
AutoCAD and Its Applications BASICS (13th Edition)	Terence M Shumaker/David A Madsen	8	Obsolete
Microsoft Office 2003: Essentials Course	Brian Favro Russel Stolins Sandra Caldwell Judy Mardar Michelle Marotti Jill Murphy	23	Obsolete
Microsoft Office Word 2003: Comprehensive Course	Jill Murphy Russel Stolins	5	Obsolete
Microsoft Office Powerpoint 2003: Essential Course	Sandra Caldwell Judy Mardar	2	Obsolete
Microsoft Office Access 2003: Essentials Course	Michelle Marotti Brian Favro	3	Obsolete
Audio tapes to Accompany Hillcrest Medical Center Beginning Medical Transcription Course 5th Edition	Mary Ann Novak Patricia A ireland	1	Obsolete
Hillcrest Medical Center Beginning Medical Transcription Course 5th Edition	Mary Ann Novak Patricia A ireland	1	Obsolete
Instructor's Manual to accompany Hillcrest Medical Center Beginning Medical Transcription Course 5th Edition	Mary Ann Novak Patricia A ireland	2	Obsolete
Medical Transcription & Terminology - An Integrated Approach 2nd Edition	Lois M Burns Florence C Maloney	1	Obsolete
Delmar's Medical Transcription Handbook 2nd Edition	Rachelle S Blake	1	Obsolete

Curriculum & Instruction

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

__x__ Information

BOARD OF EDUCATION

__x__ Action

AGENDA ITEM

______ Presentation

C&I #1

Date of Board Meeting: **March 21, 2013**

TITLE: **Mission Valley ROP/ Marketing and DECA Class**
DECA International Career Development Conference
Anaheim, CA – April 23-28, 2013

Background:

At the DECA State Career Development Conference eight DECA students qualified to attend and compete in the DECA International Career Development Conference. Students will learn more about marketing strategies in business and teambuilding by attending workshops at the DECA International Career Development Conference. This year, the international conference will be held at the Anaheim Convention Center in Anaheim, CA. Students from other DECA chapters throughout the nation will be in attendance at this conference.

Current Status:

Eight (8) students total from American High will attend this conference. Parents will drop their own student off at Oakland Airport on Tuesday, April 23, 2013 at 4 p.m. to depart via Jet Blue flight 251 to arrive at Long Beach Airport at 8:03 p.m. Students and the chaperone will take a shuttle to check into the Disneyland Hotel, 1150 Magic Way in Anaheim, CA. Students will depart Orange County Airport via Southwest flight 1583 at 11:15 a.m. returning to Oakland Airport on Sunday, April 28, 2013 at 12:35 p.m. Parents are responsible for transporting their own student from the airport. While at the conference, students will be required to attend workshops. There will be one certificated staff member and one chaperone for this trip. Students will miss three (3) instructional days due to this trip. There will be no swimming during this trip.

Recommendation:

Approve the trip.

Jim Omlid, 657-1865 x 15120	MVROP	Instruction	Pete Murchison
Name/Phone # of Staff Contact Person	Department	Division	Superintendent

Employment & Personnel

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM
GOVERNING COUNCIL

AGENDA ITEM

________ **Information**

Date: March 21, 2013 ___X___ **Action**

Title: REPORT OF CERTIFICATED PERSONNEL ACTIONS

Background:

The Governing Council has delegated authority to the ROP staff to take certain actions on its behalf related to Certificated Personnel activities such as appointments, changes of status, resignations, requests for leaves, and retirements.

ROP staff are authorized to take personnel actions in the interest of operational necessity. Following those actions, staff reports to the Governing Council and recommends they approve prior actions.

Current Status:

A report of Certificated Personnel actions is submitted, recommending approval of prior actions taken by ROP staff.

Recommendation:

Approve Certificated Personnel recommendations for: *Employment*.

Margie Trujillo	**Certificated Personnel**	**Pete Murchison**
(510) 657-1865	**Division**	**Superintendent**

ECL 1

CONSENT ITEMS
MISSION VALLEY ROP

Certificated Personnel

Hourly

NAME	HOURS PER WEEK	SUBJECT	EFFECTIVE DATE	ADDITION/ REMOVAL
Jonathan Aiello	10 hrs/week	Project Lead the Way	March 5, 2013	Addition
Mimi Van Kirk	15 hrs/week	Project Lead the Way	March 5, 2013	Addition

(con3mar12.13)

End of Consent

Business and Finance

Business and Finance #1

MISSION VALLEY ROP
BOARD OF EDUCATION

__X__Information
_____Action
_____Presentation

AGENDA ITEM
BUSINESS & FINANCE #1

Date of Board Meeting: **March 21, 2013**

TITLE: **Review Budget Modification Plan**

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

Superintendent's Council and MVROP Budget Committee have been working with Board, staff, and community members to identify potential budget modifications to address the loss in funding from the State of California. The State budget situation is continually changing due to increasing state budget deficits and uncertain tax receipts.

On November 6, 2012, the voters passed the Governor's tax measure, Proposition 30, and there will be no midyear cuts. More details will be provided in the coming months to implement the provisions of Proposition 30.

Current Status:

Senator Hancock introduced Senate Bill SB 660 to add Section 52334.7 to the Education Code, relating to career technical education on February 22, 2013. This bill would, for the 2015-16 fiscal year and each subsequent fiscal year, require the Superintendent of Public Instruction to apportion funds for career technical education programs at the same relative proportion as the 2012-13 fiscal year. These funds may be expended only to ensure the development and maintenance of a high-quality career technical education program.

Recommendation:
None. Presented to Governing Board for information only.

Marie dela Cruz, 657-1865 x15145	ROP Center	Business Services	Pete Murchison
Staff/Contact Person	**Location**	**Division**	**Superintendent**

Business and Finance #2

X	Information
X	Action
	Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M

DATE OF BOARD MEETING: March 21, 2013

TITLE: Certification of Second Interim Financial Report

Background:

The District is required to certify to the State twice a year as to the fiscal stability of the District. These certifications are based upon financial data as of October 31 and January 31 and are termed, respectively, the First Interim and Second Interim Financial Report(s).

The Certification of Financial Condition may take one of three forms:

A. Positive Certification
The District will be able to meet its financial obligations for the current fiscal year and subsequent two years.

B. Qualified Certification
The District may not meet its financial obligations for the current fiscal year or subsequent two years.

C. Negative Certification
The District will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent fiscal year.

Current Status:

Based upon the Second Interim Report Standards and Criteria as set forth by the State, the District can make a **Positive Certification** as to its financial condition.

Recommendation:

Staff recommends accepting a Positive Certification that Mission Valley ROP will be able to meet its financial obligations for the current fiscal year and subsequent two years.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Pete Murchison
Staff Contact Person	**Department**	**Division**	**Superintendent**

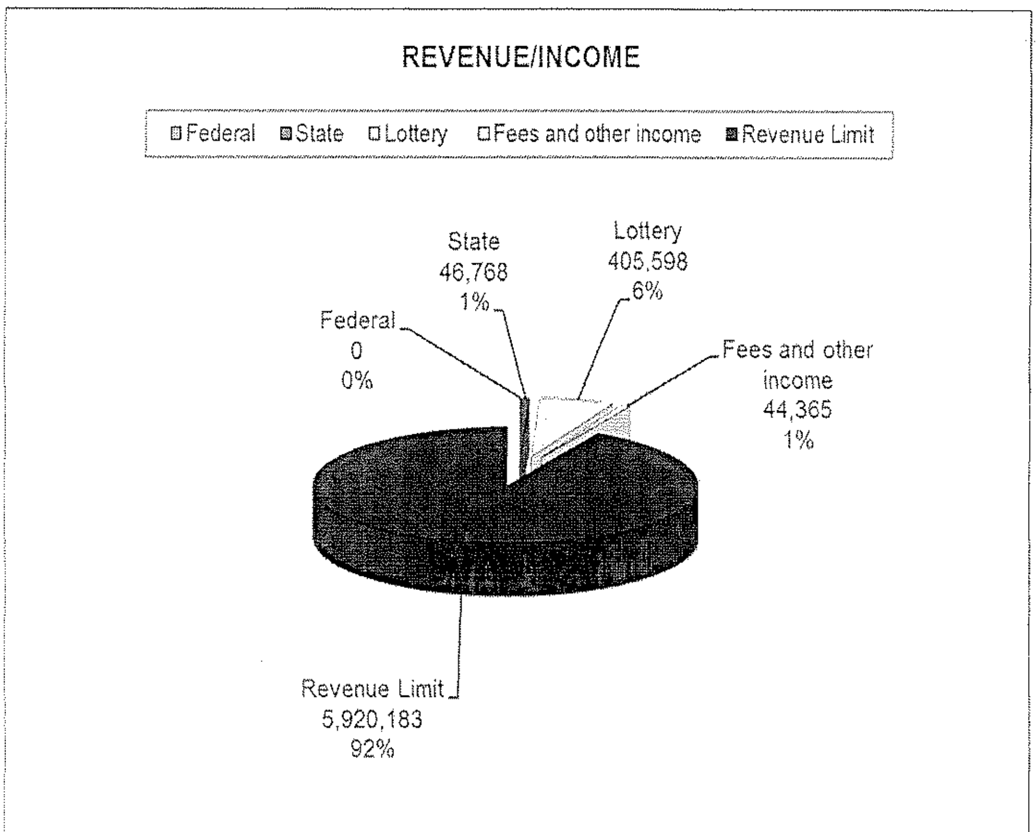
MISSION VALLEY ROP
2ND INTERIM FINANCIAL REPORT
2012-13

The Second (2nd) Interim Financial Report reviews the financial condition of Mission Valley ROP for the period of July 1, 2012 thru January 31, 2013. The report includes an analysis of the working budget, projected totals for the current year and projections for the two subsequent fiscal years. As part of the review, MVROP must also certify whether it will be able or unable to meet its financial obligations for the current year and subsequent two years.

I. REVENUES/INCOME

Projected revenues for the year are $6,416,914 which is $5,145(.08%) higher than First Interim. The change is due to an increase in donations and lottery projections.

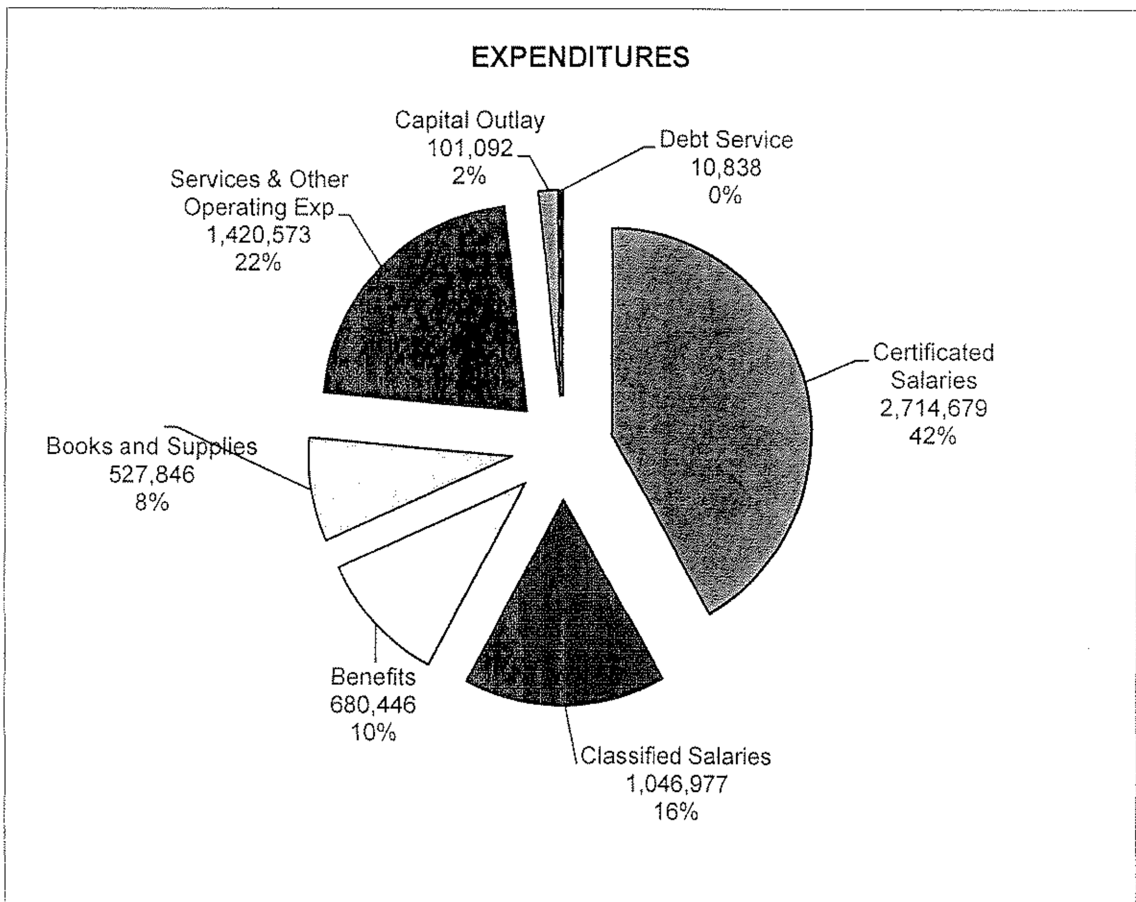
Revenues	1st Interim	2nd Interim	Change	%
Federal	0	0	0	0.00%
State	46,768	46,768	0	0.00%
Lottery	404,941	405,598	657	0.16%
Fees and other income	39,877	44,365	4,488	11.25%
Revenue Limit	5,920,183	5,920,183	0	0.00%
Total	6,411,769	6,416,914	5,145	0.08%



II. EXPENDITURES

Projected expenditures for the year are \$6,502,451. This is \$47,921(.74%) more than First Interim. Significant changes include increases in capital outlay and books and supplies for instructional programs. Reduction in Services and Other Operating Expenditures represent changes in projections with anticipated expenditures.

Expenditures	1st Interim	2nd Interim	Change	%
Certificated Salaries	2,710,679	2,714,679	4,000	0.15%
Classified Salaries	1,036,629	1,046,977	10,348	1.00%
Benefits	679,513	680,446	933	0.14%
Books and Supplies	473,431	527,846	54,415	11.49%
Services & Other Operating Exp	1,520,062	1,420,573	(99,489)	-6.55%
Capital Outlay	23,378	101,092	77,714	332.42%
Debt Service	10,838	10,838	0	0.00%
Total Expenditures	6,454,530	6,502,451	47,921	0.74%



III. CRITERIA AND STANDARDS

The Criteria and Standards section reviews our financial data against State established standards in ten (10) different areas. Standards are either "met" or "not met". MVROP's Second Interim report indicates two (2) standards that were "not met": (1) Salaries and Benefits and (2) Deficit Spending.

1) Salaries and Benefits- The ratio of salaries and benefits to total expenditures should not exceed 3% plus or minus the historical average ratio from three prior years. MVROP's historical average ratio is 66% so the standard is set at 63-69%. In the current year and the next two subsequent years, the ratios are 72%. Ratios are higher in subsequent years because revenues are expected to stay at the same level while salaries will increase with step and column adjustments.

	12-13	13-14	14-15
Projected Salaries & Benefits	68%	72%	72%
Standard (+/- 3% of Historical Average)	63-69% Met	63-69% Not Met	63-69% Not Met

2) Deficit spending occurs when total expenditures are greater than total revenues. Deficit spending as a percentage of total expenditures should not exceed 1/3 of Reserves for Economic Uncertainties as a percentage of total expenditures in any of the current fiscal year or two subsequent fiscal years. The standard was met in the current year but not in the two subsequent years. The deficit in the two subsequent years is due to increase in salaries and benefits for step and column.

	12-13	13-14	14-15
Deficit	(85,307)	(289,505)	(423,885)
Deficit Spending Level	1.3%	4.3%	6.2%
Standard (1/3 of Reserves for Economic Uncertainties)	5% Met	3.4% Not Met	1.2% Not Met

All other standards were met including other revenues, other expenditures, fund balance, cash balance and reserves.

RESERVES/ FUND BALANCE

The projected ending fund balance is $5,634,065. The Reserve for Economic Uncertainties is 14.9% which is above the State required minimum of 3%. The components of the ending fund balance are as follows.

Fund Balance	1st Interim	2nd Interim	Change	%
Unrestricted				
Reserve for Economic Uncertainties*	948,569	968,569	20,000	2.11%
General Reserve	634,000	634,000	0	0.00%
Local Income Carryover	533,616	533,616	0	0.00%
Local Income Carryover Prior Years	1,066,401	1,066,401	0	0.00%
Total Unrestricted Reserves	3,182,586	3,202,586	20,000	0.63%
Restricted				
Lottery Carryover	533,922	491,146	(42,776)	-8.01%
Facilities	1,665,000	1,665,000	0	0.00%
Retiree Reserves	160,000	160,000	0	0.00%
DSP Carryover	107,833	107,833	0	0.00%
Grants Carryover	20,000	0	(20,000)	-100.00%
Revolving Cash	7,500	7,500	0	0.00%
Total Restricted Reserves	2,494,255	2,431,479	(62,776)	-2.52%
Total Fund Balance	5,676,841	5,634,065	(42,776)	-1.89%
* % of Expenditures	14.70%	14.90%		

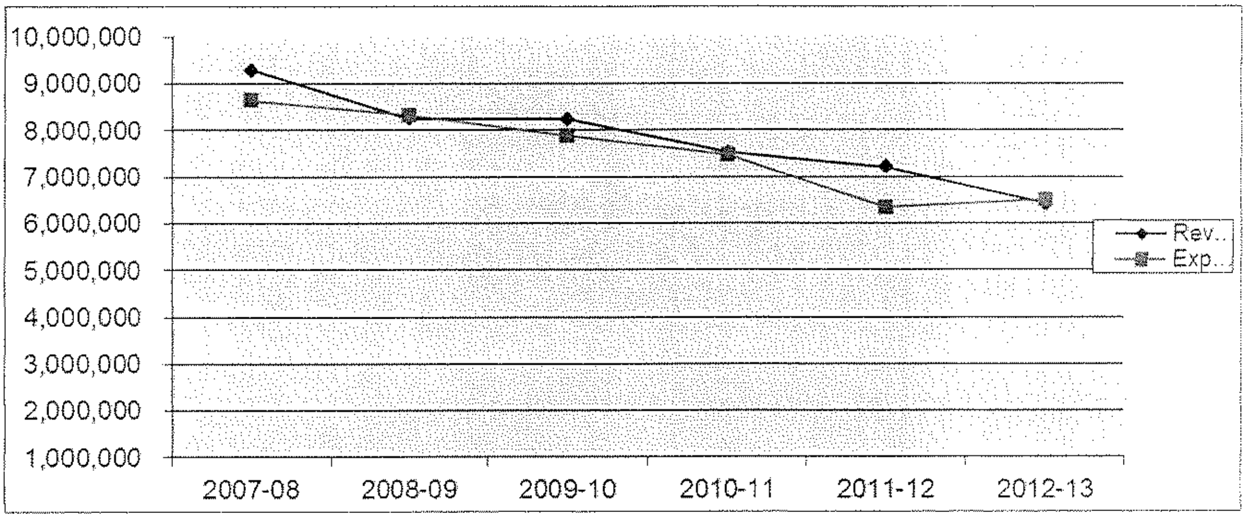
V. MULTI-YEAR PROJECTION

Projections for future years 2013-14 and 2014-15 are included in the Second Interim Report. Projections are based on the following assumptions.

Assumptions:

Description	2013-14	2014-15
Revenues	0% COLA Lottery: $154/ADA	0% COLA Lottery: $153.75/ADA
Salaries	3% step & column increase Add 2.4 Certificated FTE's No furloughs or work year reduction	3% step & column increase No furloughs or work year reduction
Services & Other Operating Expenditures	3.5% increase in Facilities Lease Payment	3.5% increase in Facilities Lease Payment

Multi-Year Projections	2012-13	2013-14	Change	2014-15	Change
Revenues	6,416,914	6,406,892	(10,022)	6,406,234	(658)
Expenditures	6,502,451	6,696,398	193,947	6,830,119	133,721
Balance	(85,537)	(289,506)	(203,969)	(423,885)	(134,379)
Beginning Fund Balance	5,719,602	5,634,065	(85,537)	5,344,559	(289,506)
Ending Fund Balance	5,634,065	5,344,559	(289,506)	4,920,674	(423,885)
Reserve for Economic Uncertainties	968,569	679,063		255,178	
% of Expenditures	14.90%	10.14%		3.74%	



VI. TECHNICAL REVIEW CHECKS

All Technical Review Checks "passed".

VII. CERTIFICATION

Based on the multi-year projection, the fund balance will be **POSITIVE** at the end of this fiscal year and subsequent two fiscal years. Mission Valley ROP is, therefore, able to make a **POSITIVE CERTIFICATION** in this Second Interim Financial Report.

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	**Description**	**2012-13 Original Budget**	**2012-13 Board Approved Operating Budget**	**2012-13 Actuals to Date**	**2012-13 Projected Totals**
01I	General Fund/County School Service Fund	G	G	G	GS
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
61I	Cafeteria Enterprise Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	76,768.00	46,768.00	23,726.00	46,768.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,412,913.00	6,370,146.31	2,952,170.39	6,370,146.31	0.00	0.0%
5) TOTAL, REVENUES			6,489,681.00	6,416,914.31	2,975,896.39	6,416,914.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,901,679.00	2,714,679.00	1,166,246.82	2,714,679.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,064,129.00	1,046,977.00	543,066.32	1,046,977.00	0.00	0.0%
3) Employee Benefits		3000-3999	707,947.00	680,446.00	320,597.88	680,446.00	0.00	0.0%
4) Books and Supplies		4000-4999	453,063.00	495,418.31	160,503.76	527,846.31	(32,428.00)	-6.5%
5) Services and Other Operating Expenditures		5000-5999	1,492,216.00	1,420,573.00	698,101.04	1,420,573.00	0.00	0.0%
6) Capital Outlay		6000-6999	16,504.00	101,092.00	11,237.31	101,092.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,838.00	10,838.00	10,838.00	10,838.00	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			6,646,376.00	6,470,023.31	2,910,591.13	6,502,451.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(156,695.00)	(53,109.00)	65,305.26	(85,537.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(156,695.00)	(53,109.00)	65,305.26	(85,537.00)		
F. FUND BALANCE, RESERVES								
1) *Beginning Fund Balance*								
a) As of July 1 - Unaudited		9791	5,719,601.90	5,719,601.90		5,719,601.90	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)			5,719,601.90	5,719,601.90		5,719,601.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,719,601.90	5,719,601.90		5,719,601.90		
2) Ending Balance, June 30 (E + F1e)			5,562,906.90	5,666,492.90		5,634,064.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	226,939.78	176,939.78		176,939.78		
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	4,523,831.72	4,513,483.72		4,481,055.72		
Prop 1D, contingencies	0000	9780	*200,000.00*					
Equipment Reserves	0000	9780	*703,000.00*					
Building Repairs and Improvements	0000	9780	*762,000.00*					
Retiree Benefits	0000	9780	*160,000.00*					
General Reserve	0000	9780	*634,000.00*					
Local Income Carryover	0000	9780	*533,616.00*					
Local Income Carryover, Prior Years	0000	9780	*1,066,401.00*					
Lottery Carryover	1100	9780	*464,814.72*					
Prop 1D, contingencies	0000	9780		*200,000.00*				
Equipment Reserves	0000	9780		*703,000.00*				
Building Repairs and Improvements	0000	9780		*762,000.00*				
Retiree Benefits	0000	9780		*160,000.00*				
General Reserve	0000	9780		*634,000.00*				
Local Income Carryover	0000	9780		*533,616.00*				
Local Income Carryover, Prior Years	0000	9780		*1,066,401.00*				
Lottery Carryover	1100	9780		*454,466.72*				
Prop 1D, contingencies	0000	9780				*200,000.00*		
Equipment Reserves	0000	9780				*703,000.00*		
Building Repairs and Improvements	0000	9780				*762,000.00*		
Retiree Benefits	0000	9780				*160,000.00*		
General Reserve	0000	9780				*634,000.00*		
Local Income Carryover	0000	9780				*533,616.00*		
Local Income Carryover, Prior Years	0000	9780				*1,066,401.00*		
Lottery Carryover	1100	9780				*422,038.72*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	804,635.40	968,569.40		968,569.40		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	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	All Other	8590	76,768.00	46,768.00	23,726.00	46,768.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,768.00	46,768.00	23,726.00	46,768.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	20,000.00	3,022.16	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	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	95,000.00	15,000.00	9,125.00	15,000.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	9,365.31	9,365.73	9,365.31	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	6,292,913.00	6,325,781.00	2,930,657.50	6,325,781.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,412,913.00	6,370,146.31	2,952,170.39	6,370,146.31	0.00	0.0%
TOTAL, REVENUES			6,489,681.00	6,416,914.31	2,975,896.39	6,416,914.31		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,352,756.00	2,205,756.00	877,159.32	2,205,756.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	548,923.00	508,923.00	289,087.50	508,923.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,901,679.00	2,714,679.00	1,166,246.82	2,714,679.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	65,243.00	48,091.00	10,348.08	48,091.00	0.00	0.0%
Classified Support Salaries		2200	174,694.00	174,694.00	88,921.25	174,694.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	311,893.00	311,893.00	181,321.56	311,893.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	463,299.00	463,299.00	253,737.16	463,299.00	0.00	0.0%
Other Classified Salaries		2900	49,000.00	49,000.00	8,738.27	49,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,064,129.00	1,046,977.00	543,066.32	1,046,977.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	237,859.00	225,731.00	105,798.93	225,731.00	0.00	0.0%
PERS		3201-3202	116,368.00	116,368.00	63,265.23	116,368.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	117,185.00	112,944.00	54,384.06	112,944.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	39,088.00	37,158.00	14,071.43	37,158.00	0.00	0.0%
Unemployment Insurance		3501-3502	62,826.00	59,342.00	18,802.14	59,342.00	0.00	0.0%
Workers' Compensation		3601-3602	90,252.00	86,362.00	53,515.20	86,362.00	0.00	0.0%
OPEB, Allocated		3701-3702	41,469.00	39,574.00	8,945.07	39,574.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,800.00	2,867.00	1,640.81	2,867.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	92.04	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	100.00	100.00	82.97	100.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			707,947.00	680,446.00	320,597.88	680,446.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,195.00	31,009.00	4,674.09	31,009.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	8,373.00	0.00	8,373.00	0.00	0.0%
Materials and Supplies		4300	386,522.00	290,212.31	81,187.12	289,965.31	247.00	0.1%
Noncapitalized Equipment		4400	34,346.00	165,824.00	74,642.55	198,499.00	(32,675.00)	-19.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			453,063.00	495,418.31	160,503.76	527,846.31	(32,428.00)	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,000.00	71,882.00	17,518.26	71,882.00	0.00	0.0%
Dues and Memberships		5300	8,900.00	10,795.00	7,095.55	10,795.00	0.00	0.0%
Insurance		5400-5450	80,000.00	80,000.00	78,684.00	80,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	176,000.00	176,000.00	69,168.24	176,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,541.00	368,240.00	299,733.78	368,240.00	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	824,815.00	695,150.00	220,982.07	695,150.00	0.00	0.0%
Communications		5900	17,960.00	18,506.00	4,919.14	18,506.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,492,216.00	1,420,573.00	698,101.04	1,420,573.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	60,820.00	11,237.31	60,820.00	0.00	0.0%
Equipment		6400	16,504.00	40,272.00	0.00	40,272.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,504.00	101,092.00	11,237.31	101,092.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,011.00	2,011.00	2,011.00	2,011.00	0.00	0.0%
Other Debt Service - Principal		7439	8,827.00	8,827.00	8,827.00	8,827.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,838.00	10,838.00	10,838.00	10,838.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,646,376.00	6,470,023.31	2,910,591.13	6,502,451.31		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13 Projected Year Totals
6300	Lottery: Instructional Materials	69,106.64
6355	ROCP: Training & Certification for Community Care (Dept De	107,833.14
Total, Restricted Balance		176,939.78

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.67	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.67	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.67	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.67	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,175.98	1,175.98		1,175.98	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)			1,175.98	1,175.98		1,175.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,175.98	1,175.98		1,175.98		
2) Ending Balance, June 30 (E + F1e)			1,175.98	1,175.98		1,175.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,175.98	1,175.98		1,175.98		
Carryover	0000	9780	1,175.98					
Carryover	0000	9780		1,175.98				
Carryover	0000	9780				1,175.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.67	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.67	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.67	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13 Projected Year Totals
Total, Restricted Balance		0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,412,513.00	4,604,589.00	5,252,108.00	5,508,473.00	5,348,753.00	5,403,379.00	5,647,573.00	5,662,628.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599		3,045.00	2,145.00	1,806.00	8,458.00	0.00	6,613.00	1,659.00	1,509.00
Other Local Revenue	8600-8799			110,313.00	682,201.00	263,830.00	481,656.00	928,985.00	485,184.00	15,901.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,045.00	112,458.00	684,007.00	272,288.00	481,656.00	935,598.00	486,843.00	17,410.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		35,029.00	40,825.00	208,992.00	222,948.00	223,091.00	182,180.00	253,183.00	223,330.00
Classified Salaries	2000-2999		63,204.00	70,719.00	78,139.00	80,574.00	88,038.00	81,345.00	81,047.00	88,150.00
Employee Benefits	3000-3999		22,391.00	22,820.00	53,816.00	56,542.00	55,898.00	48,966.00	60,165.00	57,824.00
Books and Supplies	4000-4999		195.00	26,580.00	63,132.00	23,141.00	8,176.00	15,044.00	24,236.00	16,348.00
Services	5000-5999		84,066.00	38,285.00	46,817.00	51,628.00	42,294.00	375,544.00	59,468.00	46,544.00
Capital Outlay	6000-6599		6,216.00	0.00	0.00	0.00	657.00	12.00	4,352.00	9,303.00
Other Outgo	7000-7499		0.00	11,786.00	0.00	0.00	(948.00)			
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			211,101.00	211,015.00	450,896.00	434,833.00	417,206.00	703,091.00	482,451.00	441,499.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199		1,844.00							
Accounts Receivable	9200-9299		2,464,779.00	813,557.00	23,213.00	3,301.00	0.00	11,989.00	11,561.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									(400.00)
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	2,466,623.00	813,557.00	23,213.00	3,301.00	0.00	11,989.00	11,561.00	(400.00)
Liabilities										
Accounts Payable	9500-9599		66,491.00	67,481.00	(41.00)	476.00	9,824.00	302.00	898.00	13,846.00
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	66,491.00	67,481.00	(41.00)	476.00	9,824.00	302.00	898.00	13,846.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	2,400,132.00	746,076.00	23,254.00	2,825.00	(9,824.00)	11,687.00	10,663.00	(14,246.00)
E. NET INCREASE/DECREASE (B - C + D)			2,192,076.00	647,519.00	256,365.00	(159,720.00)	54,626.00	244,194.00	15,055.00	(438,335.00)
F. ENDING CASH (A + E)			4,604,589.00	5,252,108.00	5,508,473.00	5,348,753.00	5,403,379.00	5,647,573.00	5,662,628.00	5,224,293.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

53

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		5,224,293.00	4,737,323.00	4,499,321.00	3,870,256.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599	0.00	6,314.00			15,219.00		46,768.00	46,768.00
Other Local Revenue	8600-8799	0.00	374,748.00	0.00	404,941.00	2,622,387.00		6,370,146.00	6,370,146.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	381,062.00	0.00	404,941.00	2,637,606.00	0.00	6,416,914.00	6,416,914.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	223,330.00	223,330.00	223,330.00	655,111.00			2,714,679.00	2,714,679.00
Classified Salaries	2000-2999	88,041.00	88,041.00	88,041.00	151,638.00			1,046,977.00	1,046,977.00
Employee Benefits	3000-3999	57,811.00	57,811.00	57,811.00	128,591.00			680,446.00	680,446.00
Books and Supplies	4000-4999	50,315.00	50,315.00	50,316.00	200,048.00			527,846.00	527,846.00
Services	5000-5999	179,567.00	179,567.00	179,567.00	137,226.00			1,420,573.00	1,420,573.00
Capital Outlay	6000-6599	10,000.00	20,000.00	30,000.00	20,552.00			101,092.00	101,092.00
Other Outgo	7000-7499							10,838.00	10,838.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		609,064.00	619,064.00	629,065.00	1,293,166.00	0.00	0.00	6,502,451.00	6,502,451.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							1,844.00	
Accounts Receivable	9200-9299	128,791.00						3,457,191.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							(400.00)	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		128,791.00	0.00	0.00	0.00	0.00	0.00	3,458,635.00	
Liabilities									
Accounts Payable	9500-9599	6,697.00						165,974.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		6,697.00	0.00	0.00	0.00	0.00	0.00	165,974.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		122,094.00	0.00	0.00	0.00	0.00	0.00	3,292,661.00	
E. NET INCREASE/DECREASE (B - C + D)		(486,970.00)	(238,002.00)	(629,065.00)	(888,225.00)	2,637,606.00	0.00	3,207,124.00	(85,537.00)
F. ENDING CASH (A + E)		4,737,323.00	4,499,321.00	3,870,256.00	2,982,031.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,619,637.00	

55

	Object	Beginning Balances (Ref Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,982,031.00	2,982,031.00	2,982,031.00	2,982,031.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,982,031.00	

56

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 21, 2013 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: Marie dela Cruz Telephone: 510-492-5145

Title: Director of Business Services E-mail: mdelacruz@mvrop.org

Criteria and Standards Review Summary

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

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

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	Revenue Limit	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

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 (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	46,768.00	0.00%	46,768.00	0.00%	46,768.00
4. Other Local Revenues	8600-8799	6,370,146.31	-0.16%	6,360,124.00	-0.01%	6,359,466.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		6,416,914.31	-0.16%	6,406,892.00	-0.01%	6,406,234.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,714,679.00		3,000,119.00
b. Step & Column Adjustment				81,440.00		90,004.00
c. Cost-of-Living Adjustment				204,000.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,714,679.00	10.51%	3,000,119.00	3.00%	3,090,123.00
2. Classified Salaries						
a. Base Salaries				1,046,977.00		1,078,386.00
b. Step & Column Adjustment				31,409.00		32,352.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,046,977.00	3.00%	1,078,386.00	3.00%	1,110,738.00
3. Employee Benefits	3000-3999	680,446.00	7.78%	733,418.00	3.00%	755,420.00
4. Books and Supplies	4000-4999	527,846.31	-14.17%	453,063.00	0.00%	453,063.00
5. Services and Other Operating Expenditures	5000-5999	1,420,573.00	0.00%	1,420,573.00	0.00%	1,420,573.00
6. Capital Outlay	6000-6999	101,092.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,838.00	0.00%	10,838.00	-98.14%	202.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		6,502,451.31	2.98%	6,696,397.00	2.00%	6,830,119.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(85,537.00)		(289,505.00)		(423,885.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,719,601.90		5,634,064.90		5,344,559.90
2. Ending Fund Balance (Sum lines C and D1)		5,634,064.90		5,344,559.90		4,920,674.90
3. Components of Ending Fund Balance (Form 01I) (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	7,500.00		7,500.00		7,500.00
b. Restricted	9740	176,939.78		176,939.78		176,939.76
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,481,055.72		4,481,057.12		4,481,057.14
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	968,569.40		679,063.00		255,178.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,634,064.90		5,344,559.90		4,920,674.90

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	968,569.40		679,063.00		255,178.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		968,569.40		679,063.00		255,178.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		14.90%		10.14%		3.74%
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)		1,200.00		1,200.00		1,200.00
2. Total Expenditures and Other Financing Uses (Line B11)		6,502,451.31		6,696,397.00		6,830,119.00
3. Less: Special Education Pass-through						
(Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		6,502,451.31		6,696,397.00		6,830,119.00
5. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
6. Reserve Standard - By Percent (Line F4 times F5)		195,073.54		200,891.91		204,903.57
7. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
8. Reserve Standard (Greater of Line F6 or F7)		195,073.54		200,891.91		204,903.57
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.

2013-14 and 2014-15 Revenues based on 0% COLA; Salaries based on 3% step and column increase; 2013-14 salaries include additional 2.4 FTE's

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, revenue limit, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

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

2. **CRITERION: Enrollment**
   This criterion is not checked for JPAs.

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

4. **CRITERION: Revenue Limit**
   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.

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 Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures
Third Prior Year (2009-10)	5,087,627.26	7,883,926.59	64.5%
Second Prior Year (2010-11)	4,586,999.72	7,463,517.93	61.5%
First Prior Year (2011-12)	4,481,628.74	6,339,717.76	70.7%
		Historical Average Ratio:	65.6%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	**62.6% to 68.6%**	**62.6% to 68.6%**	**62.6% to 68.6%**

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 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)	Ratio of Salaries and Benefits to Total Expenditures	Status
Current Year (2012-13)	4,442,102.00	6,502,451.31	68.3%	Met
1st Subsequent Year (2013-14)	4,811,923.00	6,696,397.00	71.9%	Not Met
2nd Subsequent Year (2014-15)	4,956,281.00	6,830,119.00	72.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

salaries and benefits increase while revenues stay the same

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	0.00	0.00	0.0%	No
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	No
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	46,768.00	46,768.00	0.0%	No
1st Subsequent Year (2013-14)	46,768.00	46,768.00	0.0%	No
2nd Subsequent Year (2014-15)	47,154.00	46,768.00	-0.8%	No

Explanation
(required if Yes)

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	6,365,001.00	6,370,146.31	0.1%	No
1st Subsequent Year (2013-14)	6,360,124.00	6,360,124.00	0.0%	No
2nd Subsequent Year (2014-15)	6,496,288.00	6,359,466.00	-2.1%	No

Explanation
(required if Yes)

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	473,431.00	527,846.31	11.5%	Yes
1st Subsequent Year (2013-14)	453,063.00	453,063.00	0.0%	No
2nd Subsequent Year (2014-15)	453,063.00	453,063.00	0.0%	No

Explanation
(required if Yes)
Increase in instructional programs budget

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	1,520,062.00	1,420,573.00	-6.5%	Yes
1st Subsequent Year (2013-14)	1,520,062.00	1,420,573.00	-6.5%	Yes
2nd Subsequent Year (2014-15)	1,520,062.00	1,420,573.00	-6.5%	Yes

Explanation
(required if Yes)
reduced contracted services

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2012-13)	6,411,769.00	6,416,914.31	0.1%	Met
1st Subsequent Year (2013-14)	6,406,892.00	6,406,892.00	0.0%	Met
2nd Subsequent Year (2014-15)	6,543,442.00	6,406,234.00	-2.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	1,993,493.00	1,948,419.31	-2.3%	Met
1st Subsequent Year (2013-14)	1,973,125.00	1,873,636.00	-5.0%	Met
2nd Subsequent Year (2014-15)	1,973,125.00	1,873,636.00	-5.0%	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 sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

7A. Determining the JPA's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

7B. 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 reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

[2]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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	14.9%	10.1%	3.7%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.0%**	**3.4%**	**1.2%**

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: Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Current Year (2012-13)	(85,537.00)	6,502,451.31	1.3%	Met
1st Subsequent Year (2013-14)	(289,505.00)	6,696,397.00	4.3%	Not Met
2nd Subsequent Year (2014-15)	(423,885.00)	6,830,119.00	6.2%	Not 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)

increased expenditures with 2.4 additional FTE's in 2013-14 and 2014-15. Deficit to be covered by carryover reserves.

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 (2012-13)	5,634,064.90	Met
1st Subsequent Year (2013-14)	5,344,559.90	Met
2nd Subsequent Year (2014-15)	4,920,674.90	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 (2012-13)	2,982,031.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	JPA ADA		
5% or $61,000 (greater of)	0	to	300
4% or $61,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	1,200	1,200	1,200
JPA's Reserve Standard Percentage Level:	3%	3%	3%

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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	6,502,451.31	6,696,397.00	6,830,119.00
2. Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	6,502,451.31	6,696,397.00	6,830,119.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	195,073.54	200,891.91	204,903.57
6. Reserve Standard - by Amount ($61,000 for JPAs with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **JPA's Reserve Standard (Greater of Line B5 or Line B6)**	**195,073.54**	**200,891.91**	**204,903.57**

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. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Reserve Amounts	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	968,569.40	679,063.00	255,178.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	968,569.40	679,063.00	255,178.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.90%	10.14%	3.74%
JPA's Reserve Standard (Section 10B, Line 7):	**195,073.54**	**200,891.91**	**204,903.57**
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)? **No**

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

S5. Contributions

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

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund**					
This item is not applicable for JPAs.					
1b. **Transfers In, General Fund** *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund** *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	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[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your JPA have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases	2	01-0635	01-7638	37,854
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB)				
Facilities Lease w/FUSD	24	01-0635	01-5624	

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	15,058	15,058	15,058	4,422
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Facilities Lease w/FUSD	252,455	261,291	270,436	279,901
Total Annual Payments:	267,513	276,349	285,494	284,323
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Increase will be funded by General Fund.

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

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

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

No

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

S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — **No**

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — **No**

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	483,209.00	483,209.00
b. OPEB unfunded actuarial accrued liability (UAAL)	483,209.00	483,209.00
c. Are AAL and UAAL based on the JPA's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Feb 05, 2010	Feb 05, 2010

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	60,870.00	60,870.00
1st Subsequent Year (2013-14)	60,870.00	60,870.00
2nd Subsequent Year (2014-15)	60,870.00	60,870.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2012-13)	42,339.00	42,441.00
1st Subsequent Year (2013-14)	42,339.00	42,441.00
2nd Subsequent Year (2014-15)	42,339.00	42,441.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	16,274.00	16,274.00
1st Subsequent Year (2013-14)	16,274.00	16,274.00
2nd Subsequent Year (2014-15)	16,274.00	16,274.00
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	1	1
1st Subsequent Year (2013-14)	0	0
2nd Subsequent Year (2014-15)	0	0

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		

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? — No

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) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	32.0	29.9	32.3	32.3

1a. Have any salary and benefit negotiations been settled since first interim projections? — No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? — Yes
If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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 — 25,446

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
6. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	22,018	22,018	22,018
3. Percent of H&W cost paid by employer	1.0%	1.0%	1.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	64,129	66,053	68,035
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? — No

If Yes or n/a, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	13.5	13.8	13.8	13.8

1a. Have any salary and benefit negotiations been settled since first interim projections? — No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.
If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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 — 9,055

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
6. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	7,247	7,247	7,247
3. Percent of H&W cost paid by employer	1.0%	1.0%	1.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? No

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) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	7.0	7.0	7.0	7.0

1a. Have any salary and benefit negotiations been settled since first interim projections? No
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? Yes
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 9,778

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	8,000	8,000	8,000
3. Percent of H&W cost paid by employer	1.0%	1.0%	1.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	23,907	24,624	25,363
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	9,200	9,200	9,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? **No**

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	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)

End of Joint Powers Agency Second Interim Criteria and Standards Review

Fund: 01 General Fund
Resource: 0000 Unrestricted

Description	Object		2012-13 Projected Totals
Ending Fund Balance	979Z		5,035,086.40
Components of Ending Fund Balance			
Nonspendable			
Revolving Cash	9711		7,500.00
Stores	9712		0.00
Prepaid Expenditures	9713		0.00
All Others	9719		0.00
Restricted	9740		0.00
Committed			
Stabilization Arrangements	9750		0.00
Other Commitments	9760		0.00
Assigned			
Other Assignments	9780		4,059,017.00
Prop 1D, contingencies	9780	*200,000.00*	
Equipment Reserves	9780	*703,000.00*	
Building Repairs and Improvements	9780	*762,000.00*	
Retiree Benefits	9780	*160,000.00*	
General Reserve	9780	*634,000.00*	
Local Income Carryover	9780	*533,616.00*	
Local Income Carryover, Prior Years	9780	*1,066,401.00*	
Unassigned/Unappropriated			
Reserve for Economic Uncertainties	9789		968,569.40
Unassigned/Unappropriated	9790		0.00

Fund: 01 General Fund
Resource: 1100 Lottery: Unrestricted

Description	Object	2012-13 Projected Totals	
Ending Fund Balance	979Z		422,038.72
Components of Ending Fund Balance			
Nonspendable			
Revolving Cash	9711		0.00
Stores	9712		0.00
Prepaid Expenditures	9713		0.00
All Others	9719		0.00
Restricted	9740		0.00
Committed			
Stabilization Arrangements	9750		0.00
Other Commitments	9760		0.00
Assigned			
Other Assignments	9780		422,038.72
Lottery Carryover	9780	*422,038.72*	
Unassigned/Unappropriated			
Reserve for Economic Uncertainties	9789		0.00
Unassigned/Unappropriated	9790		0.00

Fund: 01 General Fund
Resource: 6300 Lottery: Instructional Materials

Description	Object	2012-13 Projected Totals
Ending Fund Balance	979Z	69,106.64
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	69,106.64
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 6355 ROCP: Training & Certification for Community Care (Dept Develop Service)

Description	Object	2012-13 Projected Totals
Ending Fund Balance	979Z	107,833.14
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	107,833.14
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 35 County School Facilities Fund
Resource: 0000 Unrestricted

Description	Object		2012-13 Projected Totals
Ending Fund Balance	979Z		1,175.98
Components of Ending Fund Balance			
Nonspendable			
Revolving Cash	9711		0.00
Stores	9712		0.00
Prepaid Expenditures	9713		0.00
All Others	9719		0.00
Restricted	9740		0.00
Committed			
Stabilization Arrangements	9750		0.00
Other Commitments	9760		0.00
Assigned			
Other Assignments	9780		1,175.98
Carryover	9780	*1,175.98*	
Unassigned/Unappropriated			
Reserve for Economic Uncertainties	9789		0.00
Unassigned/Unappropriated	9790		0.00

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Second Interim
2012-13 Projected Totals
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

PASSED

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

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

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

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

Checks Completed.

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Second Interim
2012-13 Actuals to Date
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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Second Interim
2012-13 Board Approved Operating Budget
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F	-	Fatal (Data must be corrected; an explanation is not allowed)
W/WC	-	Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O	-	Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

End of Board Packet