

*****Please Note Time and Location of Meeting*****

CONTRA COSTA COUNTY BOARD OF EDUCATION

County Office of Education, Board Room, 3rd Floor
77 Santa Barbara Road, Pleasant Hill, CA 94523
(925) 942-3380

www.cocoschools.org

Wednesday, March 4, 2015

Start Time: 5:00 p.m.

BOARD OF EDUCATION

Pamela M. Mirabella, Vice President	Trustee Area 1
Christine Deane, Clerk	Trustee Area 2
Daniel A. Gomes, President	Trustee Area 3
Mike Maxwell	Trustee Area 4
Jeff Belle	Trustee Area 5

COUNTY SUPERINTENDENT OF SCHOOLS

Karen Sakata

*To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must fill out a speaker's card. Cards are located at the entrance to the Board Room and should be turned in to the Clerk to the Board. *The president may limit each speaker to three minutes and/or set a limit of twenty minutes for all speakers on any one subject, or the three-minute limit may be shortened. In accordance with the Brown Act, if a member of the public addresses an item not on the posted agenda, no discussion or action on that item may occur. The projected timeline is a projection only, not a limitation on the length of any agenda item, and may be revised at the meeting. Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County Office of Education to a majority of members of the Board of Education less than 72 hours prior to that meeting are available for public inspection at 77 Santa Barbara Road, Pleasant Hill, California, during normal business hours. The County Board of Education will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Clerk to the Board at least 48 hours before the meeting at (925) 942-3380 or Ljoseph@cccoe.k12.ca.us.*

AGENDA

**PROJECTED
TIMELINE**

ORDER OF BUSINESS

5:00 p.m.

1. **CALL TO ORDER**
2. **OPENING PROCEDURES**
 - 2.1 **Pledge of Allegiance**
 - 2.2 **Roll Call**
 - 2.3 **Agenda Review and Adoption**

Discussion/Vote

3 min/speaker*

3. **PUBLIC COMMENT**
 - 3.1 **Items on the Agenda**
 - 3.2 **Items of Interest to the Public**

4. **RECOGNITIONS**

- 4.1 **Consider granting of a Contra Costa County High School Diploma to high school student MM 1-03/04/15**

Discussion/Vote

Mt. McKinley Principal, Lynn Mackey, has certified that this student has met all the requirements to receive a Contra Costa County High School diploma. The student will attend.

5. CLOSED SESSION	
5.1 Existing Litigation	Information
<i>G.F. v. Contra Costa County</i>	
6. PUBLIC HEARING – none	
7. ADMINISTRATIVE ITEMS - Action and/or Information	
7.1 Superintendent (Sakata)	
7.1.1 Superintendent's Update	Information
7.2 Business Services	
7.2.1 Consider approval of the 2014-15 Second Period Interim Report of the Contra Costa County Office of Education	Vote
<i>California Education Code requires that each school district and county office complete an interim financial report as of January 31 for review by the Board within 45 days of January 31.</i>	
7.2.2 Update on the County School Service Fund (CSSF) Investment Activities	Information
<i>Bill Clark, Associate Superintendent, will give an update on the County School Service Fund (CSSF) Investment Activities for the quarter ending December 31, 2014.</i>	
7.2.3 Staff Update (Clark)	Information
7.3 Educational Services	
7.3.1 Presentation on Court and Community Schools	Information
<i>Lynn Mackey, Director, Student Programs, will present an update on Court and Community Schools.</i>	
7.3.2 Staff Update (Comfort)	Information
7.4 Human Resources	
7.4.1 Staff Update (Gaines)	Information
7.5 Communications	
7.5.1 Staff Update (Koehne)	Information
7.6 Technology Systems	
7.6.1 Board Approval of Selection of ERate Vendor	Vote
<i>On March 4, we will have waited 4 weeks since our 470 Category 2 posting for network switches and wireless access points to upgrade the wireless capacity at our CCCOE Program sites. We will have considered all bids submitted and have selected the most cost-effective service offering with price being the primary factor considered. The selected vendor will be presented at the March 4 meeting for Board approval.</i>	

7.6.2 Staff Update (Carey)

Information

7.7 Board

7.7.1 Legislative Update

Information

There will be a review of current legislation regarding educational matters.

7.7.2 2015 Delegate Assembly Election

Vote

The Board will consider voting for Aisha Knowles (Alameda COE) to serve as the 2015-2017 Delegate Assembly Member, County Delegate Region 7.

7.7.3 Board Member Belle requests approval to attend the California School Boards Association (CSBA) – in Governance Workshops

Vote

CSBA Masters in Governance Workshops – March 13 – 15, San Diego, CA

3 min/speaker*

8. PUBLIC COMMENT

8.1 Items of Interest to the Public

9. CONSENT ACTIONS

Vote

By single motion, the Board approves/adopts/accepts/grants the following items or actions which reflect application of Board Policy and California Education Code. Any items marked "Consent" may be moved from the list at the option of a Board member or the Superintendent and acted on separately. Members of the public may comment on any "Consent" items during the Public Comment portion of the Board's meeting.

9.1 Consider approval of minutes for the February 4 and February 18, 2015 Board meetings

The Board will consider approving the minutes for the 2/4/15 and 2/18/15 Board meetings.

9.2 Consider granting of a Contra Costa County High School Diploma to high school student MM 2-03/04/15

Mt. McKinley Principal, Lynn Mackey, has certified that this student has met all the requirements to receive a Contra Costa County High School diploma.

9.3 Consider granting of a Contra Costa County High School Diploma to high school student DVHS 1-03/04/15

Delta Vista High School Principal, Edward Brown, has certified that this student has met all the requirements to receive a Contra Costa County High School diploma.

10. CORRESPONDENCE/EVENTS CALENDAR

Information

10.1 Correspondence: *None*

10.2 Calendar of Events:

March 10, 9:00 a.m., Legislative Action Day, Sacramento

March 25, 11:00 a.m., WCDF Graduation Ceremony

March 26, 10:30 a.m., MCDF Graduation Ceremony

April 10, 6:30 p.m., CCCSBA, Alameda County Office of Education

June 24, 11:00 a.m., WCDF Graduation Ceremony

June 25, 10:30 a.m., MCDF Graduation Ceremony

11. BOARD REPORTS OF ACTIVITIES

Information

In addition to written reports, Board members may present oral reports of their activities.

6:00 p.m.

12. ADJOURN TO CLOSED SESSION

12.1 Consider the expulsion appeal of Student A-3/4/15 from the Mt. Diablo Unified School District

Discussion/Vote

The Board will consider an expulsion appeal of parents for a child from the Mt. Diablo Unified School District.

13. ADJOURNMENT

The next regular meeting of the County Board of Education will be on Wednesday, March 18, 2015 at 5:00 p.m. at the County Office of Education, 77 Santa Barbara Road, Board Room, Pleasant Hill, CA. Agenda items for this meeting should be submitted to the Clerk to the Board no later than 4:00 p.m., March 11, 2015.

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Consider approval of the 2014-15 Second Period Interim Report of the Contra Costa County Office of Education.

ANALYSIS

The California Education Code requires that each school district and county office complete an interim financial report as of January 31 for review by the Board within 45 days of January 31. The 2014-15 Second Period Interim Report for the County Office of Education details the financial condition of the County Office and compares current year projected expenditures and revenues to the Board approved Operating Budget. **The Report provides for a Positive Certification indicating that the Contra Costa County Office of Education will meet its financial obligations for the current fiscal year and subsequent two fiscal years.**

Forecasting current year revenues is difficult due to changing political and economic conditions. All managers closely evaluate enrollment patterns and revenue projections and have made adjustments, if needed, to maintain planned budget for the remainder of the 2014-15 fiscal year. The Second Period Interim Report shows use of beginning fund balance in several programs. Although our Positive Certification for the current fiscal year is not jeopardized, any deficit spending will impact programs in the future. Staff will keep the Board informed of changes to the financial condition of the County Office.

RECOMMENDATION

Approve the 2014-15 Second Period Interim Report of the Contra Costa County Office of Education.

Approved _____


Associate Superintendent

Item No. 7.2.1

Page 1 of 53

Date _____

2/26/15

Bd. Agenda 03/04/15

February 26, 2015

TO: Contra Costa County Board of Education

FROM: Bill Clark, Associate Superintendent, Business Services

SUBJECT: 2014-15 Second Period Interim Financial Report

The 2014-15 County Office of Education budget was adopted by the County Board of Education on June 18, 2014. The Second Interim Report details budget changes through January 31, 2015, and projected year-end totals. Its purpose is to present a review of the financial condition of the County Office of Education, seven months into the fiscal year, in order to determine if appropriate funds are available to meet expenditure obligations for the current and the two subsequent fiscal years.

The components of the interim report are attached and discussed below.

1. Certification and Criteria and Standards Review Summary (pages 1-3)

At Second Interim, the County Office reports a positive certification. This certification indicates that, based on current projections, the County Office will meet its financial obligations for the current and subsequent two fiscal years. The Agency's \$5,325,692 reserve for Economic Uncertainties meets the State requirements. The Criteria and Standards Review Summary indicates items "met" and "not met" for areas of potential concern. The Form Criteria and Standards Review found on pages 25-48 provides in-depth details and explanations as required.

2. Form AI – Attendance Detail (page 22)

ADA for county schools has been projected to have no changes from first interim. The following chart shows the changes in each area. ADA will be reviewed and may again be adjusted after P-2 ADA reporting.

Program	2013-14 Annual ADA	First Interim ADA Projection	Second Interim ADA Projection	Change From 1 st Interim
Court Schools	313	305	300	(5)
Community Schools	108	108	100	(8)
Adult Correctional Education	473	460	485	25
Special Education	464	399	408	9
Totals	1,358	1,272	1,293	21
CDP (ROP) Funded*	3,135	3,135	3,135	-
CDP (ROP) Actual**	3,172	3,200	3,200	-

*Funded per 2007/08 ADA

**CDP (ROP) Actual is not computed in totals shown above

3. Form OII – Revenues, Expenditures and Changes in Fund Balance
(see pages 4-9 summary sheets)

See attached 2014-15 Budget Variance Analysis – 2nd Interim vs. 1st Interim

4. All Other Funds (pages 10-15)

The fund balance for all other funds is projected to total \$1,374,761. All other funds reflect a positive fund balance for these restricted project accounts.

5. Form Multi-Year Projection (pages 16-21)

The County Office's multi-year projection is based on assumptions from the Local Control Funding Formula (LCFF) funding model. Based on multi-year projection, the County Office meets the State criteria to maintain a positive certification.

6. Form Cash Flow (pages 23-24)

This form reflects cash flow through the end of the fiscal year. The ending June 2015 cash balance is projected to be \$8,110,245.

7. Other Reports (pages 25-48)

The additional form included in the Second Interim Report is the Criteria and Standards Review.

Summary

It is recommended that the County Board of Education approve the 2014-15 Second Interim Report with "A positive certification that the Contra Costa County Office of Education will meet its financial obligations for the current fiscal year and subsequent two fiscal years."

BC:JL:mj

Attachment

**Contra Costa County Office of Education
2014-15 2nd Interim vs 1st Interim Budget Variance Analysis**

Description	2014-15		Changes
	1st Interim Budget	2nd Interim Budget	
REVENUES			
LCFF	\$ 24,595,727	\$ 39,454,876	\$ 14,859,149
Federal Revenue	2,824,939	2,812,311	(12,628)
State Revenue	15,151,883	15,108,879	(43,004)
Local Revenue	26,024,479	26,236,336	211,857
TOTAL REVENUES	68,597,028	83,612,402	15,015,374
EXPENDITURES			
Certificated Salaries	18,557,987	18,211,412	(346,575)
Classified Salaries	14,755,715	14,791,969	36,254
Employee Benefits	15,487,864	15,354,127	(133,737)
Books and Supplies	2,763,511	2,841,739	78,228
Services and Other Operating Expenditures	18,862,356	19,281,564	419,208
Capital Outlay	300,186	300,186	-
Other Outgo (Excluding Indirect Costs)	453,932	15,424,948	14,971,016
Other Outgo - Indirect Costs	(52,106)	(52,106)	-
TOTAL EXPENDITURES	71,129,445	86,153,839	15,024,394
EXCESS (DEFICIENCY)	(2,532,417)	(2,541,437)	(9,020)
OTHER FINANCING SOURCES/USES			
Interfund Transfers	-	628,000	628,000
Transfers In	-	-	-
Transfers Out	-	-	-
Contributions	-	-	-
TOTAL OTHER SOURCES/USES	-	628,000	628,000
NET INCREASE (DECREASE) IN FUND BALANCE	(2,532,417)	(1,913,437)	618,980
BEGINNING BALANCE	14,375,428	14,375,428	-
ENDING BALANCE	\$ 11,843,011	\$ 12,461,991	\$ 618,980

**Contra Costa County Office of Education
2014-15 2nd Interim vs 1st Interim Budget Variance Analysis**

LCFF Revenue	Increased by approximately \$14,859,000 due to the following: (\$112,000) decrease due to declining ADA projection \$14,971,000 increase due to including special education property taxes which in the past was a county-wide special education program pass through to the SELPA
Federal Revenue	Decreased by approximately \$13,000 due largely to the following: (\$13,000) decrease due to minor revenue updates
State Revenue	Decreased by approximately \$43,000 due largely to the following: (\$43,000) decrease due to minor revenue updates
Local Revenue	Increased by approximately \$212,000 due largely to the following: (\$143,000) decrease due to lower district billings for special education costs \$170,000 increase due to additional Career Pathways Trust grant for CCCOE portion \$250,000 increase due to additional Chevron grants (\$65,000) decrease due to program revenue updates
Certificated Salaries	Decreased by approximately \$347,000 due largely to the following: (\$347,000) decrease due to savings from budget updates for vacant positions
Classified Salaries	Increased by approximately \$36,000 due to the following: \$36,000 increase due to staffing adjustments
Employee Benefits	Decreased by approximately \$134,000 due to the following: (\$128,000) decrease due to staffing changes and position vacancy savings
Books and Supplies	Increased by approximately \$78,000 due to the following: \$78,000 increase due to program updates for planned expenditures
Services and Other Operating Expenditures	Increased by approximately \$419,000 due to the following: \$273,000 increase due largely to additional investment in ROP/CTE support and a reduction in the special education budget for anticipated legal costs \$146,000 increase due to support for court and community school program and budget trueups for November election costs
Other Outgo	Increased by approximately \$14,971,000 due to the following: \$14,971,000 increase due to including special education property taxes which in the past was a county-wide special education program pass through to the SELPA
Other Financing Source	Increased by approximately \$628,000 due to the following: \$628,000 increase due to transfer from Fund 20, Special Reserves for Other Post Employment Benefit, to support retiree benefit costs

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 sections 33129 and 42130.

Signed: _____
 County Superintendent or Designee

Date: _____

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 04, 2015

Signed: _____
 County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Jane Lin

Telephone: (925) 942-3458

Title: Budget and Accounting Manager

E-mail: jlin@cccoc.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.	X	
4a	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	
4b	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
5a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
5b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	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 county school service 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 contributions from unrestricted to restricted resources, or transfers to or from the county school service 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 county office 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 (2013-14) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office 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 county office 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:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service 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 county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,655,818.00	39,454,876.00	31,977,333.65	39,454,876.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,716,604.00	2,812,311.00	702,365.66	2,812,311.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,731,122.00	15,108,879.00	8,681,829.96	15,108,879.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,529,421.00	26,236,336.00	4,084,095.09	26,236,336.00	0.00	0.0%
5) TOTAL, REVENUES			64,632,965.00	83,612,402.00	45,445,624.36	83,612,402.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,205,181.00	18,211,412.00	9,670,666.94	18,211,412.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,063,311.00	14,791,969.00	8,115,877.94	14,791,969.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,615,909.00	15,354,127.00	7,779,330.77	15,354,127.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,590,217.00	2,841,739.00	1,033,294.95	2,841,739.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,822,740.00	19,281,564.00	6,230,752.42	19,281,564.00	0.00	0.0%
6) Capital Outlay		6000-6999	159,000.00	300,186.00	190,907.23	300,186.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	453,932.00	15,424,948.00	190,113.63	15,424,948.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(52,106.00)	(52,106.00)	(10,596.10)	(52,106.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			65,858,184.00	86,153,839.00	33,200,347.78	86,153,839.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,225,219.00)	(2,541,437.00)	12,245,276.58	(2,541,437.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	628,000.00	0.00	628,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	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	628,000.00	0.00	628,000.00		

2014-15 Second Interim
 County School Service Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,225,219.00)	(1,913,437.00)	12,245,276.58	(1,913,437.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,105,384.73	14,375,427.27		14,375,427.27	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)			12,105,384.73	14,375,427.27		14,375,427.27		
d) Other Restatements		9795	0.00	0.27		0.27	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,105,384.73	14,375,427.54		14,375,427.54		
2) Ending Balance, June 30 (E + F1e)			10,880,165.73	12,461,990.54		12,461,990.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,825,730.33	6,377,984.02		6,377,984.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,121,925.24	748,315.00		748,315.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,922,511.00	5,325,691.72		5,325,691.72		
Unassigned/Unappropriated Amount		9790	(0.84)	(0.20)		(0.20)		

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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	23,575,861.00	23,403,903.00	31,977,333.65	23,403,903.00	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	1,152,187.00	1,067,327.00	641,954.45	1,067,327.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,618,513.00	3,037,703.00	819,156.63	3,037,703.00	0.00	0.0%
5) TOTAL, REVENUES			27,346,561.00	27,508,933.00	33,438,444.73	27,508,933.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,986,839.00	4,873,093.00	2,641,062.46	4,873,093.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,785,773.00	6,982,225.00	3,933,243.58	6,982,225.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,103,756.00	5,989,823.00	2,952,783.52	5,989,823.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,124,147.00	1,271,449.00	551,675.08	1,271,449.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,258,959.00	11,594,349.00	4,375,630.70	11,594,349.00	0.00	0.0%
6) Capital Outlay		6000-6999	143,000.00	284,186.00	190,907.23	284,186.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	74,751.00	74,751.00	0.00	74,751.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,183,459.00)	(3,483,322.00)	(1,416,448.26)	(3,483,322.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			27,293,766.00	27,586,554.00	13,228,854.31	27,586,554.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,795.00	(77,621.00)	20,209,590.42	(77,621.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	628,000.00	0.00	628,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	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	82,767.00	(289,264.00)	(45,808.00)	(289,264.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,767.00	338,736.00	(45,808.00)	338,736.00		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,562.00	261,115.00	20,163,782.42	261,115.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						5,822,891.72	0.00	0.0%
a) As of July 1 - Unaudited		9791	5,918,874.24	5,822,891.72				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,918,874.24	5,822,891.72		5,822,891.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,918,874.24	5,822,891.72		5,822,891.72		
2) Ending Balance, June 30 (E + F1e)			6,054,436.24	6,084,006.72		6,084,006.72		
Components of Ending Fund Balance								
a) Nonspendable						10,000.00		
Revolving Cash		9711	10,000.00	10,000.00				
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed						0.00		
Stabilization Arrangements		9750	0.00	0.00				
Other Commitments		9760	1,121,925.24	748,315.00		748,315.00		
d) Assigned						0.00		
Other Assignments		9780	0.00	0.00				
e) Unassigned/Unappropriated						5,325,691.72		
Reserve for Economic Uncertainties		9789	4,922,511.00	5,325,691.72				
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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,079,957.00	16,050,973.00	0.00	16,050,973.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,716,604.00	2,812,311.00	702,365.66	2,812,311.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,578,935.00	14,041,552.00	8,039,875.51	14,041,552.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,910,908.00	23,198,633.00	3,264,938.46	23,198,633.00	0.00	0.0%
5) TOTAL, REVENUES			37,286,404.00	56,103,469.00	12,007,179.63	56,103,469.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,218,342.00	13,338,319.00	7,029,604.48	13,338,319.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,277,538.00	7,809,744.00	4,182,634.36	7,809,744.00	0.00	0.0%
3) Employee Benefits		3000-3999	9,512,153.00	9,364,304.00	4,826,547.25	9,364,304.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,466,070.00	1,570,290.00	481,619.87	1,570,290.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,563,781.00	7,687,215.00	1,855,121.72	7,687,215.00	0.00	0.0%
6) Capital Outlay		6000-6999	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	379,181.00	15,350,197.00	190,113.63	15,350,197.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,131,353.00	3,431,216.00	1,405,852.16	3,431,216.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,564,418.00	58,567,285.00	19,971,493.47	58,567,285.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,278,014.00)	(2,463,816.00)	(7,964,313.84)	(2,463,816.00)		
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	(82,767.00)	289,264.00	45,808.00	289,264.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(82,767.00)	289,264.00	45,808.00	289,264.00		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,360,781.00)	(2,174,552.00)	(7,918,505.84)	(2,174,552.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,186,510.49	8,552,535.55		8,552,535.55	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)			6,186,510.49	8,552,535.55		8,552,535.55		
d) Other Restatements		9795	0.00	0.27		0.27	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,186,510.49	8,552,535.82		8,552,535.82		
2) Ending Balance, June 30 (E + F1e)			4,825,729.49	6,377,983.82		6,377,983.82		
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) Restricted		9740	4,825,730.33	6,377,984.02		6,377,984.02		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.84)	(0.20)		(0.20)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	425,094.00	425,094.00	161,540.80	425,094.00	0.00	0.0%
3) Other State Revenue		8300-8599	278,303.00	278,303.00	69,576.00	278,303.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			703,397.00	703,397.00	231,116.80	703,397.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	175,985.00	181,610.00	105,812.44	181,610.00	0.00	0.0%
2) Classified Salaries		2000-2999	217,026.00	218,954.00	126,912.98	218,954.00	0.00	0.0%
3) Employee Benefits		3000-3999	168,371.00	169,531.00	96,766.94	169,531.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,834.00	15,333.00	6,813.21	15,333.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	72,075.00	65,863.00	10,902.97	65,863.00	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	52,106.00	52,106.00	10,596.10	52,106.00	0.00	0.0%
9) TOTAL EXPENDITURES			703,397.00	703,397.00	357,804.64	703,397.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(126,887.84)	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	(126,667.84)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	576.90	2,000.00	0.00	0.0%
5) TOTAL REVENUES			2,000.00	2,000.00	576.90	2,000.00		
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)			2,000.00	2,000.00	576.90	2,000.00		
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	628,000.00	0.00	628,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(628,000.00)	0.00	(628,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	(626,000.00)	576.90	(626,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	871,425.68	1,500,933.71		1,500,933.71	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)			871,425.68	1,500,933.71		1,500,933.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			871,425.68	1,500,933.71		1,500,933.71		
2) Ending Balance, June 30 (E + F1e)			873,425.68	874,933.71		874,933.71		
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		
Alli Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	873,425.68	874,933.71		874,933.71		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	328.16	500.00	0.00	0.0%
5) TOTAL REVENUES			500.00	500.00	328.16	500.00		
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	1,190.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	200,500.00	200,500.00	0.00	200,500.00	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			200,500.00	200,500.00	1,190.00	200,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(200,000.00)	(200,000.00)	(861.84)	(200,000.00)		
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)			(200,000.00)	(200,000.00)	(861.84)	(200,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	697,458.20	699,827.10		699,827.10	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)			697,458.20	699,827.10		699,827.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			697,458.20	699,827.10		699,827.10		
2) Ending Balance, June 30 (E + F1e)			497,458.20	499,827.10		499,827.10		
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	497,458.20	499,827.10		499,827.10		
c) Committed								
Stablization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
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	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		165,773.48	0.00%	165,773.48	0.00%	165,773.48
(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. LCFF/Revenue Limit Sources	8010-8099	39,454,876.00	-0.31%	39,334,438.00	0.18%	39,404,191.00
2. Federal Revenues	8100-8299	2,812,311.00	-2.59%	2,739,449.00	0.00%	2,739,449.00
3. Other State Revenues	8300-8599	15,108,879.00	-10.96%	13,452,705.00	-11.89%	11,853,105.00
4. Other Local Revenues	8600-8799	26,236,336.00	2.73%	26,952,161.00	2.93%	27,742,435.00
5. Other Financing Sources						
a. Transfers In	8900-8929	628,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		84,240,402.00	-2.09%	82,478,753.00	-0.90%	81,739,180.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,211,412.00		18,679,584.00
b. Step & Column Adjustment				148,172.00		156,877.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				320,000.00		(14,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,211,412.00	2.57%	18,679,584.00	0.76%	18,822,461.00
2. Classified Salaries						
a. Base Salaries				14,791,969.00		14,957,071.00
b. Step & Column Adjustment				253,102.00		281,509.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(88,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,791,969.00	1.12%	14,957,071.00	1.88%	15,238,580.00
3. Employee Benefits	3000-3999	15,354,127.00	5.04%	16,127,616.00	5.58%	17,027,456.00
4. Books and Supplies	4000-4999	2,841,739.00	-14.77%	2,421,892.00	-14.05%	2,081,524.00
5. Services and Other Operating Expenditures	5000-5999	19,281,564.00	-15.01%	16,387,124.00	-25.17%	12,263,114.00
6. Capital Outlay	6000-6999	300,186.00	-46.49%	160,618.00	0.90%	162,064.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,424,948.00	0.00%	15,424,948.00	0.00%	15,424,948.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(52,106.00)	0.00%	(52,106.00)	0.00%	(52,106.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		86,153,839.00	-2.38%	84,106,747.00	-3.73%	80,968,041.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,913,437.00)		(1,627,994.00)		771,139.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,375,427.54		12,461,990.54		10,833,996.54
2. Ending Fund Balance (Sum lines C and D1)		12,461,990.54		10,833,996.54		11,605,135.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	6,377,984.02		4,308,880.82		2,894,995.82
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	748,315.00		748,315.00		748,315.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,325,691.72		5,766,800.72		7,951,824.72
2. Unassigned/Unappropriated	9790	(0.20)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,461,990.54		10,833,996.54		11,605,135.54

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,325,691.72		5,766,800.72		7,951,824.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.20)		0.00		0.00
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 E1 thru E2b)		5,325,691.52		5,766,800.72		7,951,824.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.18%		6.86%		9.82%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <u>Yes</u>						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		86,153,839.00		84,106,747.00		80,968,041.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		86,153,839.00		84,106,747.00		80,968,041.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		86,153,839.00		84,106,747.00		80,968,041.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)						
		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,723,076.78		1,682,134.94		1,619,360.82
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)						
		1,943,000.00		1,943,000.00		1,943,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,943,000.00		1,943,000.00		1,943,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		165,773.48	0.00%	165,773.48	0.00%	165,773.48
(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. LCFF/Revenue Limit Sources	8010-8099	23,403,903.00	-0.51%	23,283,465.00	0.30%	23,353,218.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,067,327.00	-42.69%	611,647.00	0.00%	611,647.00
4. Other Local Revenues	8600-8799	3,037,703.00	0.00%	3,037,703.00	0.00%	3,037,703.00
5. Other Financing Sources						
a. Transfers In	8900-8929	628,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(289,264.00)	55.22%	(448,983.00)	66.76%	(748,710.00)
6. Total (Sum lines A 1 thru A5c)		27,847,669.00	-4.90%	26,483,832.00	-0.87%	26,253,858.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,873,093.00		5,182,948.00
b. Step & Column Adjustment				65,855.00		66,691.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				244,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,873,093.00	6.36%	5,182,948.00	1.29%	5,249,639.00
2. Classified Salaries						
a. Base Salaries				6,982,225.00		6,929,425.00
b. Step & Column Adjustment				126,200.00		149,840.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(179,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,982,225.00	-0.76%	6,929,425.00	2.16%	7,079,265.00
3. Employee Benefits	3000-3999	5,989,823.00	4.75%	6,274,129.00	5.77%	6,636,278.00
4. Books and Supplies	4000-4999	1,271,449.00	-14.59%	1,085,967.00	-11.94%	956,257.00
5. Services and Other Operating Expenditures	5000-5999	11,594,349.00	-15.25%	9,825,888.00	-25.00%	7,369,373.00
6. Capital Outlay	6000-6999	284,186.00	-49.11%	144,618.00	1.00%	146,064.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	74,751.00	0.00%	74,751.00	0.00%	74,751.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,483,322.00)	-0.24%	(3,475,003.00)	-0.93%	(3,442,793.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,586,554.00	-5.60%	26,042,723.00	-7.58%	24,068,834.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		261,115.00		441,109.00		2,185,024.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,822,891.72		6,084,006.72		6,525,115.72
2. Ending Fund Balance (Sum lines C and D1)		6,084,006.72		6,525,115.72		8,710,139.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	748,315.00		748,315.00		748,315.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,325,691.72		5,766,800.72		7,951,824.72
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,084,006.72		6,525,115.72		8,710,139.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,325,691.72		5,766,800.72		7,951,824.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<i>(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)</i>						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,325,691.72		5,766,800.72		7,951,824.72
F. 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.						
B1d - Increase program support for court and community schools. B2d - Transfer classified positions to restricted budget - RRMA. Reduce budget for hourly support staff.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(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. LCFF/Revenue Limit Sources	8010-8099	16,050,973.00	0.00%	16,050,973.00	0.00%	16,050,973.00
2. Federal Revenues	8100-8299	2,812,311.00	-2.59%	2,739,449.00	0.00%	2,739,449.00
3. Other State Revenues	8300-8599	14,041,552.00	-8.55%	12,841,058.00	-12.46%	11,241,458.00
4. Other Local Revenues	8600-8799	23,198,633.00	3.09%	23,914,458.00	3.30%	24,704,732.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	289,264.00	55.22%	448,983.00	66.76%	748,710.00
6. Total (Sum lines A1 thru A5c)		56,392,733.00	-0.71%	55,994,921.00	-0.91%	55,485,322.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,338,319.00		13,496,636.00
b. Step & Column Adjustment				82,317.00		90,186.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				76,000.00		(14,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,338,319.00	1.19%	13,496,636.00	0.56%	13,572,822.00
2. Classified Salaries						
a. Base Salaries				7,809,744.00		8,027,646.00
b. Step & Column Adjustment				126,902.00		131,669.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				91,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,809,744.00	2.79%	8,027,646.00	1.64%	8,159,315.00
3. Employee Benefits	3000-3999	9,364,304.00	5.22%	9,853,487.00	5.46%	10,391,178.00
4. Books and Supplies	4000-4999	1,570,290.00	-14.92%	1,335,925.00	-15.77%	1,125,267.00
5. Services and Other Operating Expenditures	5000-5999	7,687,215.00	-14.65%	6,561,236.00	-25.41%	4,893,741.00
6. Capital Outlay	6000-6999	16,000.00	0.00%	16,000.00	0.00%	16,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,350,197.00	0.00%	15,350,197.00	0.00%	15,350,197.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,431,216.00	-0.24%	3,422,897.00	-0.94%	3,390,687.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		58,567,285.00	-0.86%	58,064,024.00	-2.01%	56,899,207.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,174,552.00)		(2,069,103.00)		(1,413,885.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,552,535.82		6,377,983.82		4,308,880.82
2. Ending Fund Balance (Sum lines C and D1)		6,377,983.82		4,308,880.82		2,894,995.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,377,984.02		4,308,880.82		2,894,995.82
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.20)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,377,983.82		4,308,880.82		2,894,995.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. 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.						
B1d - Increase due to part year employees working full year. B2d- Increase due to transfer to RRMA budget.						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	308.00	300.00	300.00	300.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	130.00	100.00	100.00	100.00	0.00	0%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	438.00	400.00	400.00	400.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	381.00	371.02	371.02	371.02	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	33.00	37.05	37.05	37.05	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	414.00	408.07	408.07	408.07	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	852.00	808.07	808.07	808.07	0.00	0%
4. Adults in Correctional Facilities	542.00	484.74	484.74	484.74	0.00	0%
5. County Operations Grant ADA	165,684.00	165,773.48	165,773.48	165,773.48	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
8010-8019		13,399,268.18	9,330,376.31	6,933,412.44	3,165,859.88	3,962,207.81	767,801.03	4,287,871.27	14,678,601.09
B. RECEIPTS									
LCFF/Revenue Limit Sources		(1,703,567.19)	1,215,352.70	349,256.00	3,471,768.05	0.00	2,536,887.88	1,093,816.43	1,093,816.35
Principal Apportionment		0.00	1,283.55	0.00	32,321.16	864,291.07	(90,979.06)	14,700,630.22	0.00
Property Taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds		(452,028.04)	87,844.20	394,531.56	255,869.48	170,749.43	178,205.67	67,193.35	354,495.60
Federal Revenue		(586,588.00)	941,866.89	1,097,274.47	572,769.51	300,168.81	5,036,232.28	1,320,106.00	1,063,212.23
Other State Revenue		(651,784.77)	674,925.30	669,289.50	653,364.84	748,087.13	932,262.55	1,057,950.54	8,997,291.40
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		(3,393,968.00)	2,921,272.64	2,510,351.53	4,986,093.04	2,083,296.44	8,592,609.32	18,239,696.54	11,508,813.58
All Other Financing Sources		1,241,668.94	1,445,199.61	1,425,857.15	1,334,383.03	1,385,395.07	1,505,895.62	1,332,267.52	1,708,149.01
TOTAL RECEIPTS		997,169.53	1,221,610.91	1,235,614.96	1,075,965.16	1,260,987.07	1,232,812.57	1,131,717.74	1,335,218.21
C. DISBURSEMENTS									
Certificated Salaries		993,945.60	1,145,492.62	1,164,233.95	1,127,545.08	1,127,994.09	1,066,009.76	1,154,109.67	1,424,665.25
Classified Salaries		(21,285.46)	176,216.89	258,174.51	164,965.52	162,012.64	170,346.31	123,245.81	333,195.17
Employee Benefits		(3,155,009.68)	1,249,064.42	1,942,536.96	417,471.12	1,058,478.16	616,340.95	4,101,870.49	3,232,980.36
Books and Supplies		0.00	91,958.54	0.00	29,522.65	0.00	19,705.00	49,721.04	21,855.75
Services		0.00	190,113.63	0.00	(5,255.57)	0.00	45,337.67	(60,678.20)	8,435,669.39
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
Interfund Transfers In									
All Other Financing Uses		16,488.93	5,519,656.62	6,026,417.53	4,144,596.99	4,994,867.03	4,656,447.88	7,842,254.07	16,491,733.14
TOTAL DISBURSEMENTS		8,949,379.87	71,388.32	(126,117.61)	(43,593.05)	(283,011.20)	(421,816.53)	(6,712.65)	445,301.59
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows		1,287,294.87							
Cash Not in Treasury		9,286,359.12					(778.27)		
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures		0.00							
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		10,583,653.99	8,949,379.87	71,388.32	(43,593.05)	(283,011.20)	(422,594.80)	(6,712.65)	445,301.59
Liabilities and Deferred Inflows		9,407,131.96							
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues		200,362.57							
Deferred Inflows of Resources									
SUBTOTAL		9,607,494.53	9,607,814.81	(130,031.79)	1,555.07	(175.01)	(6,503.60)	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		976,159.46	201,420.11	(251,486.56)	(45,148.12)	(282,836.19)	(416,091.20)	(6,712.65)	445,301.59
E. NET INCREASE/DECREASE (B - C + D)		(4,068,891.87)	(2,396,963.87)	(3,767,652.56)	796,347.93	(3,194,406.78)	3,520,070.24	10,390,729.82	(4,537,617.97)
F. ENDING CASH (A + E)		9,330,376.31	6,933,412.44	3,165,859.88	3,962,207.81	767,801.03	4,287,871.27	14,678,601.09	10,140,983.12
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								
	10,140,983.12	7,289,863.15	15,839,024.52	12,824,270.83				
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment	1,023,639.35	1,309,583.35	1,093,816.35	1,309,562.73	0.00		12,793,932.00	12,793,932.00
Property Taxes	0.00	11,153,397.06	0.00	0.00	0.00		26,660,944.00	26,660,944.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	354,493.60	354,493.60	354,493.60	354,493.60	337,477.32		2,812,310.97	2,812,311.00
Other State Revenue	1,063,212.23	1,063,212.23	1,063,212.23	1,063,212.23	1,110,987.90		15,108,879.01	15,108,879.00
Other Local Revenue	896,919.12	857,859.40	737,859.40	482,638.01	10,179,673.58		26,236,336.00	26,236,336.00
Interfund Transfers In				628,000.00	0.00		628,000.00	628,000.00
All Other Financing Sources					0.00		0.00	0.00
TOTAL RECEIPTS	3,338,264.30	14,739,545.64	3,249,381.58	3,837,906.57	11,628,138.80	0.00	84,240,401.98	84,240,402.00
C. DISBURSEMENTS								
Certificated Salaries	1,708,149.01	1,708,149.01	1,708,149.01	1,708,149.01	0.00		18,211,411.99	18,211,412.00
Classified Salaries	1,335,218.21	1,335,218.21	1,335,218.21	1,335,218.21	0.00		14,791,968.99	14,791,969.00
Employee Benefits	1,424,665.25	1,424,665.25	1,424,665.25	1,424,665.25	451,470.00		15,354,127.02	15,354,127.00
Books and Supplies	333,195.17	333,195.17	333,195.17	333,195.17	142,086.95		2,841,739.02	2,841,739.00
Services	1,374,602.86	1,374,602.86	1,374,602.86	4,440,002.86	1,254,019.80		19,281,564.02	19,281,564.00
Capital Outlay	21,855.75	21,855.75	21,855.75	21,855.75	0.00		300,185.98	300,186.00
Other Outgo	(8,301.98)	(8,301.98)	66,449.02	(8,301.98)	6,716,112.00		15,372,842.00	15,372,842.00
Interfund Transfers Out					0.00		0.00	0.00
All Other Financing Uses					0.00		0.00	0.00
TOTAL DISBURSEMENTS	6,189,384.27	6,189,384.27	6,264,135.27	9,254,784.27	8,563,688.75	0.00	86,153,839.02	86,153,839.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury				778.27		1,287,294.87	1,287,294.87	
Accounts Receivable				711,540.00			9,296,358.74	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	712,318.27	0.00	1,287,294.87	10,583,653.61	
Liabilities and Deferred Inflows								
Accounts Payable				9,466.00			9,407,131.86	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							200,362.57	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	9,466.00	0.00	0.00	9,607,494.43	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	702,852.27	0.00	1,287,294.87	976,159.18	
E. NET INCREASE/DECREASE (B - C + D)								
	(2,851,119.97)	8,549,161.37	(3,014,753.69)	(4,714,025.43)	3,064,450.05	1,287,294.87	(937,277.86)	(1,913,437.00)
F. ENDING CASH (A + E)								
	7,289,863.15	15,839,024.52	12,824,270.83	8,110,245.40			12,461,990.32	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Provide methodology and assumptions used to estimate ADA, enrollment, 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.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County Program ADA (Form AI, LineB1e)				
Current Year (2014-15)	413.00	400.00	-3.1%	Not Met
1st Subsequent Year (2015-16)	413.00	380.00	-8.0%	Not Met
2nd Subsequent Year (2016-17)	413.00	380.00	-8.0%	Not Met
District Funded County Program ADA (Form AI, Line B2f)				
Current Year (2014-15)	399.00	408.07	2.3%	Not Met
1st Subsequent Year (2015-16)	395.69	399.36	0.9%	Met
2nd Subsequent Year (2016-17)	385.69	399.36	3.5%	Not Met
County Operations Grant ADA (Form AI, LineB5)				
Current Year (2014-15)	165,773.48	165,773.48	0.0%	Met
1st Subsequent Year (2015-16)	165,773.48	165,773.48	0.0%	Met
2nd Subsequent Year (2016-17)	165,773.48	165,773.48	0.0%	Met
Charter School County Program ADA (Form AI, Line C2e)				
Current Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

ADA projections are revised based on P-1 ADA report which reflected declining enrollment.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

This criterion is disabled for county offices of education during transition to full LCFF implementation.

2B. Comparison of County Office LCFF Revenue to the Standard

This criterion is disabled for county offices of education during transition to full LCFF implementation.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

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

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2014-15)	48,801,566.00	48,357,508.00	-0.9%	Met
1st Subsequent Year (2015-16)	51,143,891.00	49,764,271.00	-2.7%	Met
2nd Subsequent Year (2016-17)	52,646,495.00	51,088,497.00	-3.0%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

- 1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
 (required if NOT met)

4. 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.

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

4A. Calculating the County Office'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 county office's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item A4)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2014-15)	2,824,939.00	2,812,311.00	-0.4%	No
1st Subsequent Year (2015-16)	2,752,077.00	2,739,449.00	-0.5%	No
2nd Subsequent Year (2016-17)	2,752,077.00	2,739,449.00	-0.5%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	15,151,883.00	15,108,879.00	-0.3%	No
1st Subsequent Year (2015-16)	13,492,459.00	13,452,705.00	-0.3%	No
2nd Subsequent Year (2016-17)	11,892,859.00	11,853,105.00	-0.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	26,024,479.00	26,236,336.00	0.8%	No
1st Subsequent Year (2015-16)	27,465,461.00	26,952,161.00	-1.9%	No
2nd Subsequent Year (2016-17)	27,249,216.00	27,742,435.00	1.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	2,763,511.00	2,841,739.00	2.8%	No
1st Subsequent Year (2015-16)	2,505,421.00	2,421,892.00	-3.3%	No
2nd Subsequent Year (2016-17)	2,327,885.00	2,081,524.00	-10.6%	Yes

Explanation:
(required if Yes)

Change is due to a 70% reduction in lottery funding due to the exclusion of ROP ADA which was counted in the past. Also a reduction in Career Pathways Trust grant and other program expenditures as these activities are phased out as part of the transition plan.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	18,862,356.00	19,281,564.00	2.2%	No
1st Subsequent Year (2015-16)	15,180,921.00	16,387,124.00	7.9%	Yes
2nd Subsequent Year (2016-17)	11,961,375.00	12,263,114.00	2.5%	No

Explanation:
(required if Yes)

Increase due to anticipated charges for special education related expenditures

4B. Calculating the County Office'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	Status
Total Federal, State, and Other Local Revenues (Section 4A)				
Current Year (2014-15)	44,001,301.00	44,157,526.00	0.4%	Met
1st Subsequent Year (2015-16)	43,709,997.00	43,144,315.00	-1.3%	Met
2nd Subsequent Year (2016-17)	41,894,152.00	42,334,989.00	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2014-15)	21,625,867.00	22,123,303.00	2.3%	Met
1st Subsequent Year (2015-16)	17,686,342.00	18,809,016.00	6.3%	Not Met
2nd Subsequent Year (2016-17)	14,289,260.00	14,344,638.00	0.4%	Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B 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 4A
 if NOT met)

Explanation:

Other State Revenue
 (linked from 4A
 if NOT met)

Explanation:

Other Local Revenue
 (linked from 4A
 if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Books and Supplies
 (linked from 4A
 if NOT met)

Change is due to a 70% reduction in lottery funding due to the exclusion of ROP ADA which was counted in the past. Also a reduction in Career Pathways Trust grant and other program expenditures as these activities are phased out as part of the transition plan.

Explanation:

Services and Other Exps
 (linked from 4A
 if NOT met)

Increase due to anticipated charges for special education related expenditures

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 5, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	272,937.66	290,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		290,000.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (county office does not participate in the Leroy F. Green School Facilities Act of 1998)
- Other (explanation must be provided)

Explanation:
 (required if NOT met
 and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	6.2%	6.9%	9.8%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.1%	2.3%	3.3%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	261,115.00	27,586,554.00	N/A	Met
1st Subsequent Year (2015-16)	441,109.00	26,042,723.00	N/A	Met
2nd Subsequent Year (2016-17)	2,185,024.00	24,068,834.00	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service 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 County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2014-15)	12,461,990.54	Met
1st Subsequent Year (2015-16)	10,833,996.54	Met
2nd Subsequent Year (2016-17)	11,605,135.54	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

7B-1. Determining if the County Office'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 County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2014-15)	8,110,245.40	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$64,000 (greater of)	0	to \$5,757,999
4% or \$288,000 (greater of)	\$5,758,000	to \$14,392,999
3% or \$576,000 (greater of)	\$14,393,000	to \$64,772,000
2% or \$1,943,000 (greater of)	\$64,772,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2557), rounded to the nearest thousand.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	86,153,839	84,106,747	80,968,041
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	86,153,839.00	84,106,747.00	80,968,041.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	86,153,839.00	84,106,747.00	80,968,041.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,723,076.78	1,682,134.94	1,619,360.82
6. Reserve Standard - by Amount (From percentage level chart above)	1,943,000.00	1,943,000.00	1,943,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,943,000.00	1,943,000.00	1,943,000.00

8B. Calculating the County Office's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,325,691.72	5,766,800.72	7,951,824.72
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.20)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	5,325,691.52	5,766,800.72	7,951,824.72
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.18%	6.86%	9.82%
County Office's Reserve Standard (Section 8A, Line 7):	1,943,000.00	1,943,000.00	1,943,000.00
Status:	Met	Met	Met

8C. Comparison of County Office 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 county office 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?

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 county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

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 county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service 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 county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers 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 county school service fund budget.

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(1,249,365.00)	(1,199,000.00)	-4.0%	(50,365.00)	Met
1st Subsequent Year (2015-16)	(1,546,069.00)	(1,743,905.00)	12.8%	197,836.00	Not Met
2nd Subsequent Year (2016-17)	(2,203,458.00)	(1,716,066.00)	-22.1%	(487,392.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2014-15)	0.00	628,000.00	New	628,000.00	Not Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

General fund contributions to programs fluctuate depending on enrollment and costs recovering projections.

1b. NOT MET - The projected transfers in to the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfer funds from Fund 20, Special Serves for OPEB to fund 01 to support retiree benefit costs.

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 county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current 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.

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

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If First Interim (Form 01CSI, Item S6A) data exist, 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 county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	4	unrestricted general fund 01-0000	obj code 3902	1,807,792
State School Building Loans				
Compensated Absences				589,332

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
BANS	12	Utility rebates/IRS subsidy 01-9019	obj code 7438/7439	3,012,461
TOTAL:				5,409,585

Type of Commitment (continued):	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	451,948	451,948	451,948	451,948
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
BANS	383,290	379,180	374,908	370,467
Total Annual Payments:	835,238	831,128	826,856	822,415
Has total annual payment increased over prior year (2013-14)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes to
increase in total
annual payments)

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.

Explanation:
(Required if Yes)

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 County Office'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 county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	15,238,146.00	15,238,146.00
b. OPEB unfunded actuarial accrued liability (UAAL)	11,607,550.00	11,609,326.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	Estimated	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation		

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 (2014-15)	1,600,473.00	1,594,637.00
1st Subsequent Year (2015-16)	1,713,714.00	1,676,109.00
2nd Subsequent Year (2016-17)	1,735,829.00	1,724,513.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2014-15)	1,097,186.00	1,089,574.00
1st Subsequent Year (2015-16)	1,091,217.00	1,082,419.00
2nd Subsequent Year (2016-17)	1,100,898.00	1,092,034.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	1,091,475.00	1,018,006.00
1st Subsequent Year (2015-16)	1,002,762.00	996,950.00
2nd Subsequent Year (2016-17)	893,043.00	882,404.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	92	92
1st Subsequent Year (2015-16)	75	75
2nd Subsequent Year (2016-17)	57	57

4. Comments:

S7B. Identification of the County Office'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 county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

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

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

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

S8A. Cost Analysis of County Office'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?

If Yes, 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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	193.2	179.0	178.0	178.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
 If No, complete questions 5 and 6.

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

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Amount included for any tentative salary schedule increases	0	0	0

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
2,515,204	2,760,058	2,884,261
93.0%	93.0%	93.0%
included	4.5%	4.5%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
101,798	102,816	103,844
	1.0%	1.0%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
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 County Office's Labor Agreements - Classified (Non-management) Employees

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
 If Yes, 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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	228.0	220.3	218.3	218.3

1a. Have any salary and benefit negotiations been settled since first interim projections?
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
 If No, complete questions 5 and 6.

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

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
6. Amount included for any tentative salary schedule increases	0	0	0

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
3,782,440	4,065,509	4,248,457
93.0%	93.0%	93.0%
included	4.5%	4.5%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
207,500	211,650	215,883
included	2.0%	2.0%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
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 County Office'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?

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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	68.2	67.5	68.5	68.5

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

4. Amount included for any tentative salary schedule increases

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,220,110	1,293,825	1,352,048
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments		38,771	38,964
Percent change in step & column over prior year		0.5%	0.5%

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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 county school service fund projected to have a negative fund balance at the end of the current fiscal year?

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 A8; Item A1 is automatically completed based on data from Criterion 7.

A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

A5. Has the county office 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?

A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to the CDE.)

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A3- ADA for court and community school declined in 2013-14 and is anticipated to decrease again in 2014-15. A8- New CCC Superintendent of School was sworn in on January 5, 2015.

End of County Office Second Interim Criteria and Standards Review

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Update on the County School Service Fund (CSSF) Investment Activities.

ANALYSIS

Bill Clark, Associate Superintendent, Business Services, will give an update on the County School Service Fund (CSSF) Investment Activities for quarter ending December 31, 2014.

RECOMMENDATION

Information only.

Approved 
Associate Superintendent

Item No. 7.2.2

Page 1 of 8

Date 2/26/15

Bd. Agenda 03/04/15

CONTRA COSTA COUNTY OFFICE OF EDUCATION



TREASURY REPORT DECEMBER 31, 2014

BOARD OF TRUSTEES

Daniel A. Gomes – President

Pamela M. Mirabella – Vice President

Christine W. Deane – Clerk

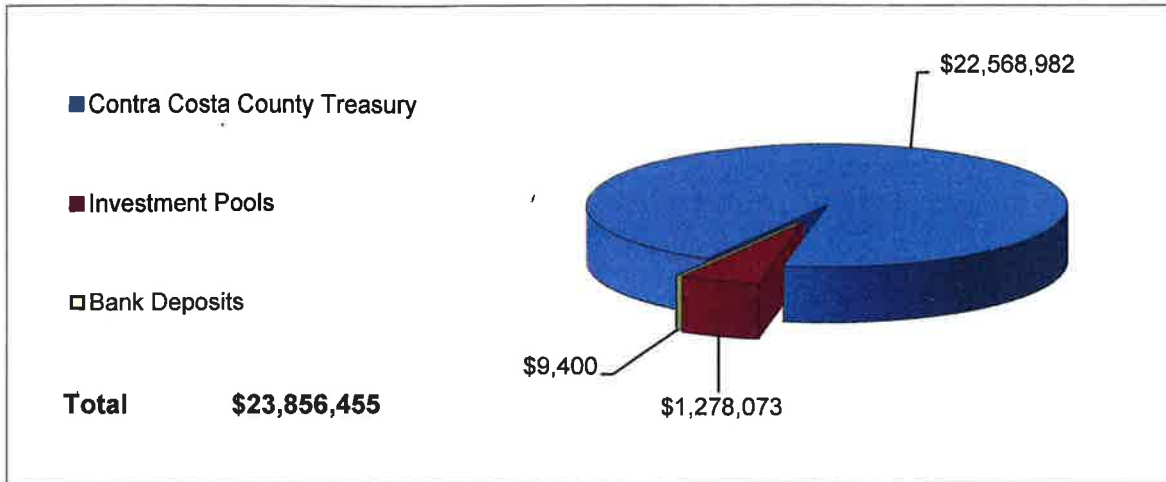
Mike Maxwell – Member

Jeff Belle – Member

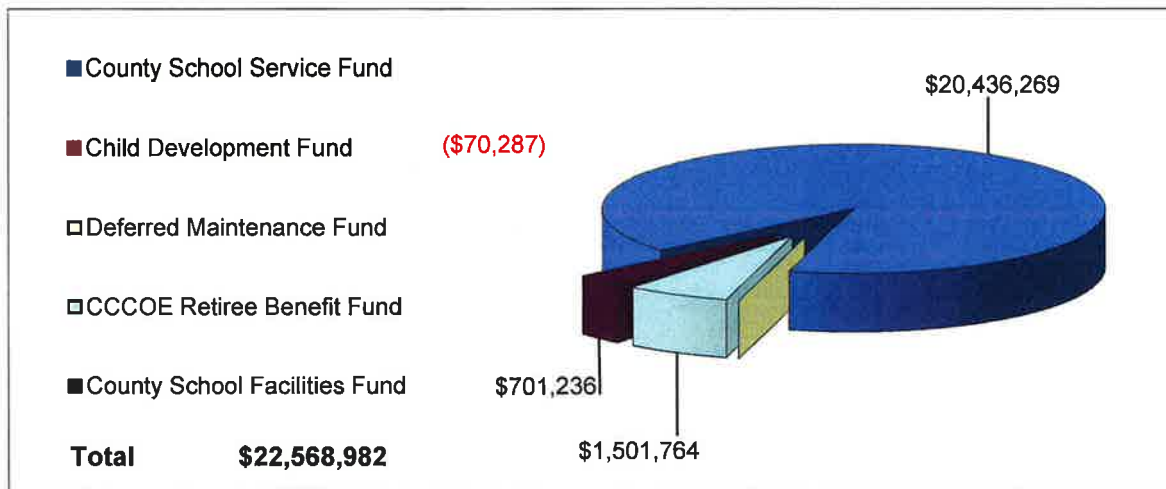
SUPERINTENDENT OF SCHOOLS
Karen Sakata

Contra Costa County Office of Education TREASURY REPORT

INVESTMENTS BY TYPE FOR THE PERIOD ENDED DECEMBER 31, 2014



FUNDS IN CONTRA COSTA TREASURY FOR THE PERIOD ENDED DECEMBER 31, 2014



2014/15 INTEREST SUMMARY

	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD
Contra Costa County Treasury	\$18,769	\$13,770			\$32,539
Investment Pools	778	819			1,597
TOTAL	\$19,547	\$14,589			\$34,136

**Contra Costa County Office of Education
TREASURY REPORT**

SUMMARY
FOR THE PERIOD ENDED DECEMBER 31, 2014

General Portfolio	Book Value	Market Value
Contra Costa Treasury	\$22,568,982	\$22,568,982
Investment Pools	1,278,073	1,278,048
Bank Deposits	9,400	9,400
TOTAL GENERAL PORTFOLIO	\$23,856,455	\$23,856,430

1. I hereby certify that the investments are in compliance with the investment policy adopted by the governing Board.
2. The County has the ability to meet its budgeted expenditures for the next six months.
3. The market value for funds held in checking accounts and money market funds does not change.
4. The book value for County Pool is the withdrawal value provided by the County Treasurer.
5. The market value of funds held by the County Treasurer equates to the District's pro-rata share of the market value of the entire County investment pool.
6. The fiscal agent provided the market values for investments held in their accounts.
7. The bank deposits include County maintained checking accounts.
8. This report meets the requirement of Government Code Sections 16481 and 539601.

Bill Clark

Bill Clark

Associate Superintendent, Business & Administrative Services

**Contra Costa County Office of Education
TREASURY REPORT**

**FUNDS IN COUNTY TREASURY
FOR THE PERIOD ENDED DECEMBER 31, 2014**

Fund or Account	Fund Number	Account Number	Fund Total
County School Service Fund	01	9110	\$20,436,269
County Property Tax Advance	01	9110	-
Child Development Fund	12	9110	(70,287)
Deferred Maintenance Fund	14	9110	-
CCCOE Retiree Benefit Fund	20	9110	1,501,764
County School Facilities Fund.	35	9110	701,236
TOTAL FUNDS IN COUNTY INVESTMENT POOL			\$22,568,982

**FUNDS WITH BANK INSTITUTIONS
FOR THE PERIOD ENDED DECEMBER 31, 2014**

Institution	Account Name	Ending Balance	Interest Rate	Maturity Date
Bank of the West	General Account Business Checking	\$9,400	N/A	N/A
TOTAL BANKING INSTITUTIONS		\$9,400		

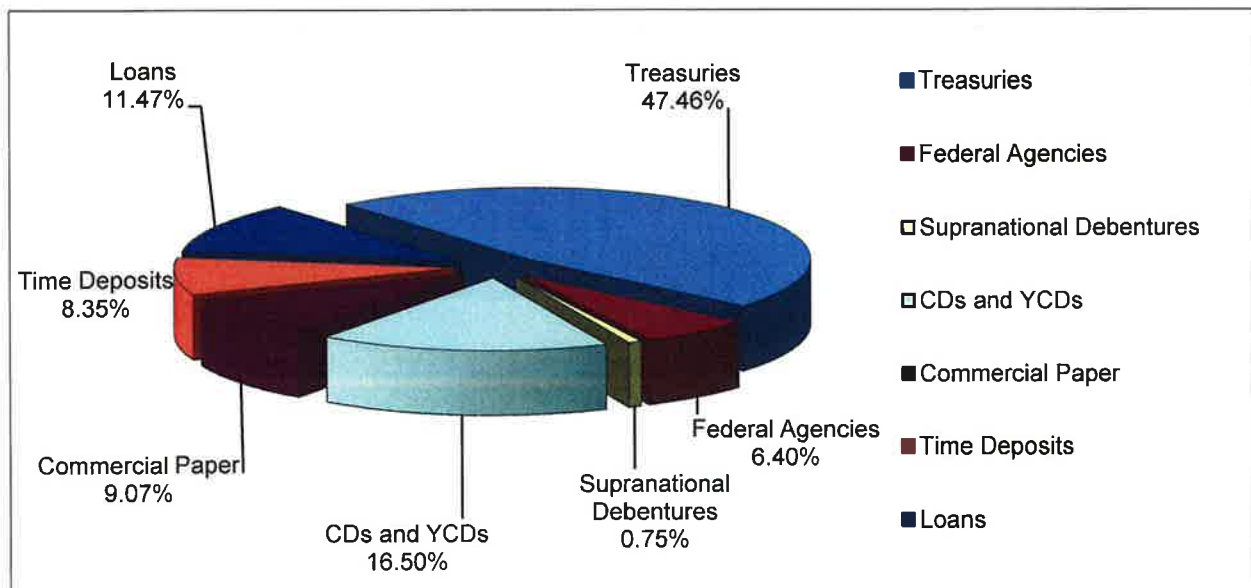
**Contra Costa County Office of Education
TREASURY REPORT**

**FUNDS IN INVESTMENT POOLS
FOR THE PERIOD ENDED DECEMBER 31, 2014**

Investment	Book Value	Market Value	Yield
State of California LAIF (Notes 1&2)	\$1,278,073	\$1,278,048	0.267%
TOTAL	\$1,278,073	\$1,278,048	

Note 1: Book value for the LAIF Pool is the contractual withdrawal amount.
 Note 2: Market value share for LAIF equates to the County's pro-rata share of the market value of the entire State of California LAIF Pool.

**LAIF PORTFOLIO COMPOSITION
Pooled Money Investment Account - \$60.3 Billion
FOR THE PERIOD ENDED DECEMBER 31, 2014**



Contra Costa County Office of Education
TREASURY REPORT

COUNTY INVESTMENT POOL SUMMARY
FOR THE PERIOD ENDED DECEMBER 31, 2014

Type	Par Value	Cost	Fair Value
Investments Managed by Treasurer's Office			
U.S. Treasuries (STRIPS, Bills, Notes)	\$ 33,860,000	\$ 34,7484,595	\$ 34,195,845
U.S. Agencies			
Federal Agriculture Mortgage Corporation	-	-	-
Federal Home Loan Banks	103,787,857	103,962,381	103,700,308
Federal National Mortgage Association	88,575,000	90,078,507	89,013,450
Federal Farm Credit Banks	88,085,000	88,141,729	88,044,853
Federal Home Loan Mortgage Corporation	76,708,000	77,007,402	76,637,216
Municipal Bonds	6,620,000	6,888,246	6,888,246
Subtotal	363,775,857	366,078,265	364,284,073
Money Market Instruments			
Bankers Acceptances	-	-	-
Repurchase Agreement	-	-	-
Commercial Paper	776,274,000	775,641,539	775,824,842
Negotiable Certificates of Deposit	598,570,000	598,572,855	598,730,400
Medium Term Certificates of Deposit	4,025,000	4,021,780	4,021,780
Money Market Accounts	565,318	565,318	565,318
Time Deposit	3,336	3,336	3,336
Subtotal	1,379,437,654	1,378,804,829	1,379,145,676
Corporate Notes	108,412,000	108,509,761	108,537,517
TOTAL	1,885,485,511	1,887,877,450	1,886,163,110
Investments Managed by Outside Contractors			
Local Agency Investment Fund	206,093,387	206,093,387	206,089,343
Other			
EBRCS Bond	2,375,176	2,375,176	2,375,176
Miscellaneous (BNY, CCFCU)	110,502	110,502	110,502
Wells Capital Management	44,033,348	44,435,677	44,326,238
CalTRUST (Short-Term Fund)	148,319,572	148,319,572	148,319,572
Subtotal	194,838,598	195,240,926	195,131,488
TOTAL	400,931,985	401,334,313	401,220,831
Cash	318,317,841	318,317,841	318,317,841
GRAND TOTAL	\$2,604,735,337	\$2,607,529,604	\$2,605,701,783



CONTRA COSTA COUNTY OFFICE OF EDUCATION

**CONTRA COSTA COUNTY BOARD OF EDUCATION
AGENDA ITEM**

ISSUE

Presentation on Court and Community Schools

ANALYSIS

Lynn Mackey, Director, Student Programs, will present an update on Court and Community Schools.

RECOMMENDATION

Information

Item No. 7.3.1

Page 1 of 1

Board Agenda March 4, 2015

(Date)

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Board Approval of Selection of Erate Vendor

ANALYSIS

In selecting service providers for all eligible goods and/or services for which Universal Service Fund (“ERate”) support will be requested, the Administration shall: Make a request for competitive bids for all eligible goods and/or services for which Universal Service Fund support will be requested and comply with applicable state and local procurement processes included in its documented policies and procedures. Wait at least four weeks after the posting date of the FCC Form 470 on the USAC Schools and Libraries website before making commitments with the selected service providers. Consider all bids submitted and select the most cost effective service offering, with price being the primary factor considered.

On March 4, we will have waited 4 weeks since our 470 Category 2 posting for network switches and wireless access points to upgrade the wireless capacity at our CCCOE Program sites. We will have considered all bids submitted and have selected the most cost-effective service offering with price being the primary factor considered. The selected vendor will be presented at the March 4 meeting for Board approval.

RECOMMENDATION

Approve CCCOE Selection of Vendor in response to 470 Category 2 RFP.

Approved: Mac Carey



Item No. 7.6.1

Page 1 of 1

Bd. Agenda: 03/04/15

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

2015 Delegate Assembly Election

ANALYSIS

The Board will consider voting for Aisha Knowles (Alameda COE) to serve as the 2015-2017 Delegate Assembly Member, County Delegate Region 7

RECOMMENDATION

Vote

Item No. 7.7.2
Page 1 of 2
Bd. Agenda: 3/4/15

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office No later than **MONDAY, MARCH 16, 2015**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2015 DELEGATE ASSEMBLY BALLOT
COUNTY DELEGATE REGION 7
(Alameda, Contra Costa Counties)

Number of vacancies: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2015 – March 31, 2017

**denotes incumbent*

Aisha Knowles (Alameda COE)

COPY

Provision for Write-in Candidate Name

COE

Signature of Superintendent or Board Clerk

Title

COE Name

Date of Board Action

See reverse side for a current list of all Delegates in your Region.

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Board Member Belle requests approval to attend the California School Boards Association (CSBA) – Master in Governance Workshops

ANALYSIS

CSBA Masters in Governance – March 13 – 15, San Diego, CA

Approximate cost

Registration \$498

Hotel for 2 nights \$378 + tax

Plus meals and incidentals

RECOMMENDATION

Vote

Item No. 7.7.3

Page 1 of 2

Bd. Agenda: 03/04/15

MIG Course Schedule / 2015

The Masters in Governance program has been redesigned. For current program enrollees and past attendees, please register via e-mail so we can help you complete the program. All others please register online at www.csba.org. For assistance, please e-mail register@csba.org.

Course 1: Foundations of Effective Governance | Setting Direction

Friday, February 6, 2015	Burlingame	Hilton San Francisco Airport Bayfront, 600 Airport Blvd, Burlingame CA 94010
Saturday, February 21, 2015	Rancho Cucamonga	West End Educational Service Center, 8265 Aspen Avenue, Rancho Cucamonga CA 91730
Friday, March 13, 2015	San Diego	Sheraton San Diego Hotel & Marina, 1380 Harbor Island Drive, San Diego CA 92101

Course 2: Student Learning & Achievement | Policy & Judicial Review

Saturday, February 7, 2015	Burlingame	Hilton San Francisco Airport Bayfront, 600 Airport Blvd, Burlingame CA 94010
Saturday, March 14, 2015	San Diego	Sheraton San Diego Hotel & Marina, 1380 Harbor Island Drive, San Diego CA 92101
Saturday, March 21, 2015	San Bernardino	Roy C Hill Education Center, 601 North E Street, San Bernardino CA 92415

Course 3: School Finance

Saturday, January 31, 2015	Eureka	Humboldt COE, 901 Myrtle Ave., Eureka CA 95501 (<i>Humboldt County members only</i>)
Friday, February 6, 2015	Burlingame	Hilton San Francisco Airport Bayfront, 600 Airport Blvd, Burlingame CA 94010
Friday, March 13, 2015	San Diego	Sheraton San Diego Hotel & Marina, 1380 Harbor Island Drive, San Diego CA 92101
Saturday, April 18, 2015	Rancho Cucamonga	West End Educational Service Center, 8265 Aspen Avenue, Rancho Cucamonga CA 91730

**County Board of Education
Ronald L. Stewart Center
77 Santa Barbara Road, Pleasant Hill, California
February 4, 2015**

ROLL CALL: Pamela Mirabella, Area 1 Trustee; Christine Deane, Area 2 Trustee; Daniel Gomes, Area 3 Trustee; Mike Maxwell, Area 4 Trustee; and Jeff Belle Area 5 Trustee.

Absent: None

Others: Karen Sakata, Pamela Comfort, Terry Koehne, Bill Clark, Katie Gaines, Mac Carey, Loreen Joseph and County Office staff.

Presiding: The regular meeting of the Contra Costa County Board of Education was called to order by President Gomes at 5:00 p.m. with the recitation of the Pledge of Allegiance.

AGENDA REVIEW AND ADOPTION Maxwell moved, Deane seconded, and the Board voted 5-0-0 to adopt the agenda as presented.

Ayes: Gomes, Deane, Belle, Maxwell, Mirabella

Noes: None

Absent: None

Abstain: None

PUBLIC COMMENT

Kipp Penovich said he wanted to bring to the attention of the County Board a mistake made on the Clayton Valley Charter High School first interim budget.

Willie Mims expressed concern that staff reports are not posted on the website. He said he has heard a rumor that a city wants to secede from Mt. Diablo Unified School District.

RECOGNITIONS

Consider granting of a Contra Costa High School Diploma to high school student GGCS 1-02/04/15

Mirabella moved, Maxwell seconded, and the Board voted 5-0-0 to approve granting of a Contra Costa County High School Diploma to high school student GGCS 1-02/04/15. President Gomes and Karen Sakata, County Superintendent of Schools, presented the student with her diploma and offered their congratulations.

Ayes: Gomes, Deane, Belle, Maxwell, Mirabella

Noes: None

Absent: None

Abstain: None

CLOSED SESSION - none

PUBLIC HEARING

Presentation of Labor Agreement Proposals

Public Hearing Relative to Initial Proposal from the Contra Costa County Schools Education Association/CTA/NEA for Full Agreement
Public Hearing Relative to Initial Management Proposal for Full Agreement with Representatives from the Certificated Unit

The public hearing was opened by President Gomes at 5:16 p.m. There were no speakers. President Gomes closed the public hearing closed at 5:17 p.m.

ADMINISTRATIVE ITEMS

SUPERINTENDENT'S REPORT

Karen Sakata, County Superintendent of School, reported she spoke at the Retired Teachers Association meeting, Delta Kappa Gamma (education sorority), and Leadership Contra Costa.

She invited Board members to the Academic Decathlon Superquiz which will take place at Los Medanos College.

BUSINESS SERVICES
Staff Report

Bill Clark, Associate Superintendent, Business Services, shared letters received regarding the Clayton Valley Charter High School. Ms. Mirabella shared her concern that the Caliber Charter School location will move several times. Mr. Clark said it is his understanding that the charter is pleased that the West Contra Costa Unified School District will provide a site that will ultimately become permanent. In answer to a question from Ms. Mirabella about Williams visits, he explained that charter schools do not have the same standards as traditional public schools and are covered under the general construction code. Ms. Mirabella mentioned that former Board member Cynthia Ruehlig had shared a legal opinion stating that auditioning can be a criterion of admission to a charter school. Mr. Clark said he will respond to the Board after reading the opinion. He stated there are allowable preferences provided they don't violate any laws. He said he believes the School of Performing Arts (SPA) petition tended to be exclusionary. Ms. Deane suggested training be provided to the Board on charter school petitions.

EDUCATIONAL SERVICES
Williams Uniform Complaint Second
Quarterly Report

Dr. Pamela Comfort, Deputy Superintendent, shared there were no complaints for the second quarter ending December 31, 2014. Presented as information only.

Public Comment: Willie Mims asked if the County Office of Education is aware of complaints filed in the Antioch Unified School District in October 2014.

Staff Report

Dr. Comfort provided a list of programs and services that fall under the purview of the Educational Services Department, as well as a tentative schedule of reports that will be presented at upcoming Board meetings. Dr. Comfort shared that the fifth annual STEAM Colloquium took place recently and announced that the Dress for Success spring fashion show, which is put on by the East County student programs, will be held on February 13.

HUMAN RESOURCES
Staff Report

Katie Gaines, Assistant Superintendent, Human Resources, reported that preparations are underway for the 2015 Teacher/Certificated Staff Recruitment Fair. The Fair will take place February 21 at Pittsburg High School.

COMMUNICATIONS
Staff Report

Terry Koehne, Chief Communications Officer, invited the Board to the Academic Decathlon on Saturday, February 7 at Los Medanos College. The awards ceremony will take place on Wednesday, February 11 at the County Office of Education. Mock trials are currently underway.

TECHNOLOGY SYSTEMS
Staff Report

Mac Carey, Chief Technology Officer, encouraged Board members to keep their personal and county email addresses separate from one another. He informed the Board that the COE has filed its ERate application and a Request for Proposal has been issued. A vendor will be selected based on the rubric suggested by ERate. This will be an item on the March 4 Board agenda.

BOARD
Legislative Update

Ms. Mirabella asked that the CSBA Lobby Day in Sacramento on March 10 be added to the Board calendar. Superintendent Sakata shared that School Services of California will be at the COE on May 19 to share information on the Governor's May Revise.

PUBLIC COMMENT

Willie Mims said he is concerned that staff reports aren't included in Board agendas. Kassie Wenzell, Northgate CAPS, shared they are beginning the process of developing a new school district.

CONSENT AGENDA

Mirabella moved, Maxwell seconded, and the Board voted 5-0-0 to approve the Consent Agenda as presented.

Consider approval of minutes of
January 14, 2015

Ayes: Gomes, Deane, Belle, Maxwell, Mirabella
Noes: None
Absent: None

Consider Temporary County

Certificates (TCCs)

Abstain: None

Consider Acceptance of Public Gift

*Donation of \$5,000 by
Mr. & Mrs. J. Cochran of Pittsburg, to be
used for the Contra Costa County Office
of Education's East County Student
Programs at Liberty Transition*

**Consider granting of a Contra Costa
County High School Diploma to the
following students:**

**MM 1-02/04/15; CCAS 1-02/04/15; and
CCAS 2-02/04/15**

**CORRESPONDENCE/EVENTS
CALENDAR**

Correspondence: None

Calendar of Events:

Academic Decathlon Schedule

Objective tests and superquiz, February 7, 2:35 p.m., Los Medanos College

Academic Decathlon Awards, February 11, 6:00 – 7:30 p.m., COE Board Room

Mock Trials (all trials take place in the A.F. Bray Courthouse, 1020 Ward Street, Martinez)

Preliminary Trials: February 3, 5, 10, & 12, 5:00 p.m.

Quarter Finals: February 17, 5:00 p.m.

Semi-finals: February 19, 5:00 p.m.

Finals & Consolation Trial: February 24, 5:00 p.m.

Awards Presentation: February 26, 6:00 p.m. in the Board Room

BOARD REPORTS OF ACTIVITIES

Mr. Belle attended events in Pittsburg and Antioch to honor Martin Luther King, Jr. On separate occasions he met with the Superintendent of Knightsen Elementary School District, a Tufts University Professor, and the CSBA Executive Director. He attended the Winter Concert at Deer Valley High School. He participated in reading and scoring essays for the COE Academic Decathlon. Ms. Mirabella attended the swearing in ceremony for WCCUSD board member Valerie Cuevas. She also attended the retirement reception for Dr. Ovick. On February 22 she met with WCCUSD Board member Liz Block, parent Scottie Smith, and retired Special Education teacher and administrator Susan Keefe. On January 27 she met with Neil McChesney. She attended the Alameda County Office of Education discussion on LCFF rubrics. Mr. Maxwell met with Superintendent Sakata. Ms. Deane served as a judge at the Academic Decathlon writing competition. She attended the West Ed meeting at the Alameda County Office of Education. On separate occasions she met with Dr. Pamela Comfort, Neil McChesney, and Attorney Panagotacos.

Meeting adjourned at 6:49 p.m.

Karen Sakata., Ex Officio Secretary
County Board of Education

Copies of all resolutions adopted by the Board are on file in the Office of the Superintendent, Ex Officio Secretary of the Board of Education.

These unadopted minutes are summaries and excerpts from the regular meeting of February 4, 2015, and are subject to amendments and/or correction prior to the approval of the County Board of Education.

For further information, contact Loreen Joseph, (925) 942-3380, ljoseph@cccocoe.k12.ca.us.

**County Board of Education
Ronald L. Stewart Center
77 Santa Barbara Road, Pleasant Hill, California
February 18, 2015**

- ROLL CALL:** Pamela Mirabella, Area 1 Trustee; Christine Deane, Area 2 Trustee; Daniel Gomes, Area 3 Trustee; Mike Maxwell, Area 4 Trustee; and Jeff Belle, Area 5 Trustee.
- Absent:** None
- Others:** Karen Sakata, Pamela Comfort, Terry Koehne, Bill Clark, Katie Gaines, Mac Carey, Loreen Joseph and County Office staff.
- Presiding:** The regular meeting of the Contra Costa County Board of Education was called to order by President Gomes at 7:46 p.m. with the recitation of the Pledge of Allegiance.
- AGENDA REVIEW AND ADOPTION** Mirabella moved, Maxwell seconded, and the Board voted 5-0-0 to approve the agenda as presented.
- Ayes: Gomes, Deane, Belle, Maxwell, Mirabella
Noes: None
Absent: None
Abstain: None
- PUBLIC COMMENT** The following shared concerns regarding the Clayton Valley Charter High School (CVCHS): Cate Sundling, Dick Ellis, Holly Tillman, Debra Gonsalves, Chris O'Connell, Dee Billeter, Laurie Arbour, Allison Snow, Sharon Degengr, Bridget Billeter, and Ernie Di Trinidad.
- Board Member Belle's request to attend the National School Boards Association's (NSBA) Annual Conference March 21-23, 2015** Mr. Belle shared a written rationale for attending the NSBA conference.
- Maxwell moved, Mirabella seconded, and the Board voted 4-0-1 to deny Mr. Belle's request to attend the NSBA Conference.
- Ayes: Gomes, Deane, Maxwell, Mirabella
Noes: Belle
Absent: None
Abstain: None
- Mr. Maxwell said his decision to vote against approval was not due to cost of the conference.
- Board Member Mirabella's request to attend the California Charter Schools Conference March 16-19, 2015** Belle moved, Maxwell seconded, and the Board voted 5-0-0 to approve Ms. Mirabella's attendance at the California Charter Schools Conference.
- Ayes: Gomes, Deane, Belle, Maxwell, Mirabella
Noes: None
Absent: None
Abstain: None
- Resolution 10-14/15 – Prescription Drug Awareness Month** Mirabella moved, Deane seconded, and the Board voted 5-0-0 to adopt Resolution 10-14/15 as presented.
- Ayes: Gomes, Deane, Belle, Maxwell, Mirabella
Noes: None
Absent: None
Abstain: None
- Meeting adjourned at 8:46 p.m.

County Board of Education
February 18, 2015

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