

*****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, December 10, 2014

Start Time: 5:00 p.m.

BOARD OF EDUCATION	
Pamela M. Mirabella, Clerk	Trustee Area 1
Christine Deane	Trustee Area 2
Daniel A. Gomes, Vice President	Trustee Area 3
Mike Maxwell	Trustee Area 4
Jeff Belle	Trustee Area 5
Ellen M. Elster - In Memoriam	
COUNTY SUPERINTENDENT OF SCHOOLS	
Joseph A. Ovick, Ed.D.	

*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
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5:00 p.m.

1. **CALL TO ORDER**
 - 1.1 **Pledge of Allegiance**
 - 1.2 **Oath of Office – Trustees, County Board of Education**
The Oaths of Office will be administered to Christine Deane, Area 2 Trustee and Jeff Belle, Area 5 Trustee
 - 1.3 **Reorganization of the Board**
The Board will nominate and vote for candidates to fill the following 2015 positions on the Board: President, Vice President, and Clerk.
2. **OPENING PROCEDURES**
 - 2.1 **Roll Call**
 - 2.2 **Agenda Review and Adoption**
3. **PUBLIC COMMENT**
 - 3.1 **Items on the Agenda**
 - 3.2 **Items of Interest to the Public**

Discussion/Vote

Discussion/Vote

3 min/speaker*

4. RECOGNITIONS

- 4.1 Consider granting of a Contra Costa County High School Diploma to high school student DVHS 1-12/10/2014**

Discussion/Vote

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. The student will be in attendance.

5. CLOSED SESSION – none

6. PUBLIC HEARINGS

- 6.1 Public Hearing on the Petition to Establish the Contra Costa Performing Arts School (the Charter School)**

**Information/
Discussion**

Per Education Code sections 47605 and 47607, the County Board of Education shall hold a public hearing on the provisions of the charter petition. At the public hearing, all parties having an interest in the charter petition shall be heard by the Board.

6.1.1 Open Public Hearing

6.1.2 Comments from Bill Clark, Associate Superintendent, Business Services, introducing the petition to establish the Charter School

6.1.3 Comments from Petitioners

6.1.4 Comments from the Public

6.1.5 Close Public Hearing

10 minutes

2 min. per spkr*

7. ADMINISTRATIVE ITEMS - Action and/or Information

- 7.1 Superintendent (Ovick)**

7.1.1 Superintendent's Report

Information

- 7.2 Business Services**

- 7.2.1 Consider approval of the 2014-15 First Period Interim Report of the Contra Costa County Office of Education Budget**

Discussion/Vote

The California Education Code provides that each school district and county office complete an interim financial report as of October 31 for review at a Board meeting within 45 days of October 31.

- 7.2.2 Update on the County School Service Fund (CSSF) Investment Activities**

Information

Bill Clark, Associate Superintendent, Business Services, will give an update on the County School Service Fund (CSSF) Investment Activities for the quarter ending September 30, 2014.

<p>7.2.3 Consider Adoption of Resolution No. 06-14/15 to verify Certificate of Signatures of person of persons authorized to sign orders drawn on funds on of the county office and Notice of Employment as defined on the Certificate</p>	<p>Roll Call Vote</p>
<p><i>School districts required to hold an annual organizational meeting in December need to adopt a new Certificate of Signatures Resolution. Effective December 10, 2014 – January 5, 2015.</i></p>	
<p>7.2.4 Consider Adoption of Resolution No. 06-14/15 to verify Certificate of Signatures of person of persons authorized to sign orders drawn on funds on of the county office and Notice of Employment as defined on the Certificate</p>	<p>Roll Call Vote</p>
<p><i>School districts required to hold an annual organizational meeting in December need to adopt a new Certificate of Signatures Resolution. Effective January 5, 2015 – December 31, 2014=5</i></p>	
<p>7.2.5 Consider Approval of a Lease Agreement between the Contra Costa County Board of Education and the Antioch Unified School District for a 960 sq. ft. portable building at John Muir Elementary School</p>	<p>Discussion/Vote</p>
<p><i>The term of this agreement is 1/1/2015 – 6/30/16. The rental fee will be \$450 per month, which includes utilities. The building is used to house County Office program staff members.</i></p>	
<p>7.2.6 Staff Report (Clark)</p>	<p>Information</p>
<p>7.3 Educational Services</p>	
<p>7.3.1 Staff Report (Comfort)</p>	<p>Information</p>
<p>7.4 Human Resources</p>	
<p>7.4.1 Staff Report (Gaines/Sakata)</p>	<p>Information</p>
<p>7.5 Communications</p>	
<p>7.5.1 Staff Report (Koehne)</p>	<p>Information</p>
<p>7.6 Technology Systems</p>	
<p>7.6.1 Staff Report (Carey)</p>	<p>Information</p>
<p>7.7 Board</p>	
<p>7.7.1 Legislative Update</p>	<p>Information</p>
<p><i>There will be a review of current legislation regarding educational matters.</i></p>	
<p>7.7.2 Adoption of the 2015 Proposed Schedule of Regular Meetings of the County Board of Education</p>	<p>Discussion/Vote</p>
<p><i>The Board will review and may recommend changes to its 2015 Proposed Schedule of Regular Meetings before considering final approval.</i></p>	

7.7.3 Policy Committee Members and Possible Meeting Dates

Two members of the Board of Education serve on the Board Policy Committee. With the completion of the November 2014 elections, the Board may wish to appoint new members to the committee.

Discussion/Vote

7.7.4 Appoint Christine Deane to serve as the county board representative to vote at the CCBE General Breakfast Membership meeting

According to CCBE Bylaws, there shall be one vote for each board member. Each member board shall select one of its members to be the board representative to vote at CCBE General Membership meetings.

Discussion/Vote

3 min/speaker*

8. PUBLIC COMMENT

8.1 Items of Interest to the Public

9. CONSENT ACTIONS

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.

Vote

9.1 Consider approval of minutes for the November 5, 2014 Board meeting

The Board will consider approving the minutes from the 12/5/14 Board meeting.

9.2 Consider Temporary County Certificates (TCCs)

Ed Code sections 44332 and 44332.5 authorize the issuance of Temporary County Certificates (TCCs) and the payment of warrants to individuals who hold a TCC.

9.3 Consider granting of a Contra Costa County High School Diploma to high school student MM 1-12/10/2014

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

9.4 Consider granting of a Contra Costa County High School Diploma to high school student MM 2-12/10/2014

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

9.5 Consider granting of a Contra Costa County High School Diploma to high school student MM 3-12/10/2014

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

9.6 Consider granting of a Contra Costa County High School Diploma to adult school student CCAS 1-12/10/2014

Contra Costa Adult School Principal, Angela Hatter, has certified that this student has met all the requirements to receive a Contra Costa County High School diploma.

- 9.7 Consider granting of a Contra Costa County High School Diploma to adult school student CCAS 2-12/10/2014

Contra Costa Adult School Principal, Angela Hatter, has certified that this student has met all the requirements to receive a Contra Costa County High School diploma.

- 9.8 Consider granting of a Contra Costa County High School Diploma to high school student DVHS 2-12/10/2014

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:*

December 14 – 16, CSBA Annual Conference, Moscone Center, San Francisco

December 17, Qtly Awards Ceremony, WCDF, 11:00 a.m. – 12:00 p.m.

December 17, Qtly Awards Ceremony, MCDF, 10:30 – 11:30 a.m.

January 5, Swearing In Ceremony – Superintendent, CCCOE, 11:30 a.m.

January 7, Board Retreat, CCCOE, 5:00 p.m.

January 14, Regular Board Meeting, CCCOE, 5:00 p.m.

January 21, Board Workshop, CCCOE, 5:00 p.m.

11. BOARD REPORTS OF ACTIVITIES

Information

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

12. ADJOURNMENT

The next regular meeting of the County Board of Education will be on Wednesday, January 14, 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., January 7, 2014.

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Public Hearing on the Petition to Establish the Contra Costa Performing Arts School
(The Charter School)

ANALYSIS

Per Education Code, the County Board of Education shall hold a public hearing on the provisions of the charter petition. At the public hearing, all parties having an interest in the charter petition shall be heard by the Board.

RECOMMENDATION

For information only

Approved Birley
Associate Superintendent

Item No. 6.1

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Date 12/05/14

Bd. Agenda 12/10/14

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

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

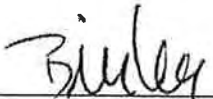
ANALYSIS

The California Education Code provides that each school district and county office complete an interim financial report as of October 31 for review at a Board meeting within 45 days of October 31. Enclosed is the 2014-15 First Period Interim Report for the County Office of Education. The Report 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 that the Contra Costa County Office of Education will meet its financial obligations for the current fiscal year and two subsequent fiscal years.**

Forecasting current year revenues is difficult due to changes in the condition of the State economy and potential effect on apportionments to support our education programs. All managers will closely evaluate enrollment patterns and revenue projections to make adjustments, if needed, and expenditure requirements through the remainder of the 2014-15 fiscal year. The First 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. A Second Period Interim Report showing the results of operations through January 31, 2015 will be presented for Board review and approval no later than March 15, 2015.

RECOMMENDATION

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

Approved 
Associate Superintendent

Item No. 7.2.1

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Date 12/05/14

Bd. Agenda 12/10/14

December 3, 2014

TO: Contra Costa County Board of Education

FROM: Bill Clark, Associate Superintendent, Business Services

SUBJECT: 2014-15 First 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 First Interim Report details budget changes through October 31, 2014, and projected year-end totals. Its purpose is to present a review of the financial condition of the County Office of Education, four 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 First 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 \$4,272,013 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 27-74 provides in-depth details and explanations as required.

2. Form AI – Attendance Detail (page 24)

ADA for county schools has been projected to decrease (122) from budget adoption. 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	2014-15 Budget ADA	First Interim ADA Projection	Change From Budget
Court Schools	313	308	305	(3)
Community Schools	108	130	108	(22)
Adult Correctional Education	473	542	460	(82)
Special Education	464	414	399	(15)
Totals	1,358	1,394	1,272	(122)
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 – 1st Interim vs. Adopted Budget

4. All Other Funds (pages 10-17)

The fund balance for all other funds is projected to total \$2,002,761. All other funds reflect a positive fund balance for these restricted project accounts.

5. Form Multi-Year Projection (pages 18-23)

The County Office's multi-year projection is based on assumptions from the 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 25-26)

This form reflects cash flow through the end of the fiscal year. The ending June 2015 cash balance is projected to be \$6,437,985.

7. Other Reports (pages 27-74)

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

Summary

At October 31, 2014, it is recommended that, based on this First Interim Report, the County Board of Education provide the following:

“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 1st Interim vs Adopted Budget Variance Analysis

Description	2014-15		Changes
	Adopted Budget	1st Interim Budget	
REVENUES			
LCFF	\$	\$	\$
Federal Revenue	24,655,818	24,595,727	(60,091)
State Revenue	2,716,604	2,824,939	108,335
Local Revenue	10,731,122	15,151,883	4,420,761
	26,529,421	26,024,479	(504,942)
TOTAL REVENUES	64,632,965	68,597,028	3,964,063
EXPENDITURES			
Certificated Salaries	18,205,181	18,557,987	352,806
Classified Salaries	14,063,311	14,755,715	692,404
Employee Benefits	15,615,909	15,487,864	(128,045)
Books and Supplies	2,590,217	2,763,511	173,294
Services and Other Operating Expenditures	14,822,740	18,862,356	4,039,616
Capital Outlay	159,000	300,186	141,186
Other Outgo (Excluding Indirect Costs)	453,932	453,932	-
Other Outgo - Indirect Costs	(52,106)	(52,106)	-
TOTAL EXPENDITURES	65,858,184	71,129,445	5,271,261
EXCESS (DEFICIENCY)	(1,225,219)	(2,532,417)	(1,307,198)
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
Transfers In	-	-	-
Transfers Out	-	-	-
Contributions	-	-	-
TOTAL OTHER SOURCES/USES	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	(1,225,219)	(2,532,417)	(1,307,198)
BEGINNING BALANCE	12,105,385	14,375,427	2,270,042
ENDING BALANCE	\$ 10,880,166	\$ 11,843,010	\$ 962,844

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

LCFF	Decreased by approximately \$60,000 due to the following: (\$60,000) decrease due to declining ADA projection
Federal Revenue	Increased by approximately \$108,000 due largely to the following: \$108,000 increase due to prior year revenue carryover from the prior year
State Revenue	Increased by approximately \$4,421,000 due largely to the following: \$3,999,000 increase due to Career Pathways Trust grant awarded after budget adoption \$142,000 increase due to receipt of deferred Med-Cal Administrative Activates (MAA) claims \$280,000 increase due to new funding for CA Dept. of Correction and Rehabilitation grant
Local Revenue	Decreased by approximately \$505,000 due largely to the following: (\$1,355,000) decrease due to lower district billings as enrollment declines \$583,000 increase due to district billing for transportation services \$267,000 increase due to all other grants/ donations projections
Certificated Salaries	Increased by approximately \$353,000 due largely to the following: \$353,000 increase due to staffing changes and budget update to incorporate 3% COLA increase from 2013-14 labor agreement
Classified Salaries	Increased by approximately \$692,000 due to the following: \$692,000 increase due to staffing changes and budget update to incorporate 3% COLA increase from 2013-14 labor agreement
Employee Benefits	Decreased by approximately \$128,000 due to the following: (\$128,000) decrease due to staffing changes and lower 2015 medical premium rate
Books and Supplies	Increased by approximately \$173,000 due to the following: \$173,000 increase due to textbook/supplies for common core standard implementation
Services and Other Operating	Increased by approximately \$4,040,000 due to the following: \$3,588,000 increase due to Career Pathway Trust grant distribution to participating districts \$452,000 increase due to all other program updates
Capital Outlay	Increased by approximately \$141,000 due to the following: \$141,000 increase due to purchase of capital equipment placement

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: _____ Date: _____
County Superintendent or Designee

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: December 10, 2014 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 budget adoption.		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 budget adoption.		
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 budget adoption.	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 budget adoption.		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 budget adoption.		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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, 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	

2014-15 First 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)
A. REVENUES								
1) LCFF Sources		8010-8099	24,655,818.00	24,595,727.00	27,366,118.65	24,595,727.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,716,604.00	2,824,939.00	286,217.20	2,824,939.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,731,122.00	15,151,883.00	2,025,322.87	15,151,883.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,529,421.00	26,024,479.00	1,345,794.87	26,024,479.00	0.00	0.0%
5) TOTAL, REVENUES			64,632,965.00	68,597,028.00	31,023,453.59	68,597,028.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,205,181.00	18,557,987.00	5,447,108.73	18,557,987.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,063,311.00	14,755,715.00	4,490,360.56	14,755,715.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,615,909.00	15,487,864.00	4,431,217.25	15,487,864.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,590,217.00	2,763,511.00	578,071.46	2,763,511.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,822,740.00	18,862,356.00	454,062.82	18,862,356.00	0.00	0.0%
6) Capital Outlay		6000-6999	159,000.00	300,186.00	121,481.19	300,186.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	453,932.00	453,932.00	190,113.63	453,932.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(52,106.00)	(52,106.00)	(5,255.57)	(52,106.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			65,858,184.00	71,129,445.00	15,707,160.07	71,129,445.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,225,219.00)	(2,532,417.00)	15,316,293.52	(2,532,417.00)		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,225,219.00)	(2,532,417.00)	15,316,293.52	(2,532,417.00)		
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	11,843,010.54		11,843,010.54		
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			4,825,730.33	6,493,318.02		6,493,318.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,121,925.24	1,067,680.00		1,067,680.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,922,511.00	4,272,012.72		4,272,012.72		
Unassigned/Unappropriated Amount			(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	23,515,770.00	27,366,118.65	23,515,770.00	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	180,874.37	1,067,327.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,618,513.00	2,970,938.00	416,750.33	2,970,938.00	0.00	0.0%
5) TOTAL, REVENUES			27,346,561.00	27,554,035.00	27,963,743.35	27,554,035.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,986,839.00	4,912,960.00	1,530,961.88	4,912,960.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,785,773.00	7,006,465.00	2,209,556.54	7,006,465.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,103,756.00	5,969,802.00	1,735,055.55	5,969,802.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,124,147.00	1,258,926.00	369,285.33	1,258,926.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,258,959.00	11,397,847.00	(16,743.47)	11,397,847.00	0.00	0.0%
6) Capital Outlay		6000-6999	143,000.00	284,186.00	121,481.19	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)	(3,525,168.00)	(193,219.53)	(3,525,168.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			27,293,766.00	27,379,769.00	5,756,377.49	27,379,769.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			52,795.00	174,266.00	22,207,365.86	174,266.00		
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	(647,465.00)	0.00	(647,465.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,767.00	(647,465.00)	0.00	(647,465.00)		

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	(473,199.00)	22,207,365.86	(473,199.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,918,874.24	5,822,891.72		5,822,891.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,918,874.24	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	5,349,692.72		5,349,692.72		
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	0.00	0.00		0.00		
c) Committed								
Stablization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,121,925.24	1,067,680.00		1,067,680.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,922,511.00	4,272,012.72		4,272,012.72		
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	1,079,957.00	0.00	1,079,957.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,716,604.00	2,824,939.00	286,217.20	2,824,939.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,578,935.00	14,084,556.00	1,844,448.50	14,084,556.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,910,908.00	23,053,541.00	929,044.54	23,053,541.00	0.00	0.0%
5) TOTAL, REVENUES			37,286,404.00	41,042,993.00	3,059,710.24	41,042,993.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,218,342.00	13,645,027.00	3,916,146.85	13,645,027.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,277,538.00	7,749,250.00	2,280,804.02	7,749,250.00	0.00	0.0%
3) Employee Benefits		3000-3999	9,512,153.00	9,518,062.00	2,696,161.70	9,518,062.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,466,070.00	1,504,585.00	208,786.13	1,504,585.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,563,781.00	7,464,509.00	470,806.29	7,464,509.00	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	379,181.00	190,113.63	379,181.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,131,353.00	3,473,062.00	187,963.96	3,473,062.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,564,418.00	43,749,676.00	9,950,782.58	43,749,676.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,278,014.00)	(2,706,683.00)	(6,891,072.34)	(2,706,683.00)		
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)	647,465.00	0.00	647,465.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(82,767.00)	647,465.00	0.00	647,465.00		

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)	(2,059,218.00)	(6,891,072.34)	(2,059,218.00)		
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	6,493,317.82		6,493,317.82		
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	6,493,318.02		6,493,318.02		
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	14,162.00	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	83,738.00	703,397.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	175,985.00	181,610.00	60,335.41	181,610.00	0.00	0.0%
2) Classified Salaries		2000-2999	217,026.00	218,954.00	72,473.36	218,954.00	0.00	0.0%
3) Employee Benefits		3000-3999	168,371.00	169,500.00	55,005.71	169,500.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,834.00	15,030.00	2,044.99	15,030.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	72,075.00	66,197.00	3,034.04	66,197.00	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	5,255.57	52,106.00	0.00	0.0%
9) TOTAL EXPENDITURES			703,397.00	703,397.00	198,149.98	703,397.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(114,411.98)	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	(114,411.98)	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			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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(0.31)	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)			(0.31)	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(0.31)	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			(0.31)	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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(0.31)	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	(227.53)	2,000.00	0.00	0.0%
5) TOTAL REVENUES			2,000.00	2,000.00	(227.53)	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	(227.53)	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	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)			2,000.00	2,000.00	(227.53)	2,000.00		
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	1,502,933.71		1,502,933.71		
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		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	873,425.68	1,502,933.71		1,502,933.71		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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	(192.18)	500.00	0.00	0.0%
5) TOTAL REVENUES			500.00	500.00	(192.18)	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	0.00	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	0.00	200,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(200,000.00)	(200,000.00)	(192.18)	(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)	(192.18)	(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 AI, 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	24,595,727.00	0.18%	24,639,777.00	0.03%	24,646,825.00
2. Federal Revenues	8100-8299	2,824,939.00	-2.58%	2,752,077.00	0.00%	2,752,077.00
3. Other State Revenues	8300-8599	15,151,883.00	-10.95%	13,492,459.00	-11.86%	11,892,859.00
4. Other Local Revenues	8600-8799	26,024,479.00	5.54%	27,465,461.00	-0.79%	27,249,216.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		68,597,028.00	-0.36%	68,349,774.00	-2.65%	66,540,977.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,557,987.00		19,245,872.00
b. Step & Column Adjustment				297,885.00		242,442.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				390,000.00		(20,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,557,987.00	3.71%	19,245,872.00	1.16%	19,468,314.00
2. Classified Salaries						
a. Base Salaries				14,755,715.00		15,235,041.00
b. Step & Column Adjustment				327,326.00		293,814.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				152,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,755,715.00	3.25%	15,235,041.00	1.93%	15,528,855.00
3. Employee Benefits	3000-3999	15,487,864.00	7.59%	16,662,978.00	5.92%	17,649,326.00
4. Books and Supplies	4000-4999	2,763,511.00	-9.34%	2,505,421.00	-7.09%	2,327,885.00
5. Services and Other Operating Expenditures	5000-5999	18,862,356.00	-19.52%	15,180,921.00	-21.21%	11,961,375.00
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	453,932.00	0.00%	453,932.00	0.00%	453,932.00
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)		71,129,445.00	-2.44%	69,392,677.00	-2.73%	67,499,645.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,532,417.00)		(1,042,903.00)		(958,668.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,375,427.54		11,843,010.54		10,800,107.54
2. Ending Fund Balance (Sum lines C and D1)		11,843,010.54		10,800,107.54		9,841,439.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	6,493,318.02		5,543,144.82		4,701,706.82
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,067,680.00		1,067,680.00		1,067,680.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,272,012.72		4,179,282.72		4,062,052.72
2. Unassigned/Unappropriated	9790	(0.20)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,843,010.54		10,800,107.54		9,841,439.54

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	4,272,012.72		4,179,282.72		4,062,052.72
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)		4,272,012.52		4,179,282.72		4,062,052.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.01%		6.02%		6.02%
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?	Yes					
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				
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)						
		71,129,445.00		69,392,677.00		67,499,645.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		71,129,445.00		69,392,677.00		67,499,645.00
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)		71,129,445.00		69,392,677.00		67,499,645.00
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)		1,422,588.90		1,387,853.54		1,349,992.90
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 AI, 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	23,515,770.00	0.19%	23,559,820.00	0.03%	23,566,868.00
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	2,970,938.00	0.00%	2,970,938.00	0.00%	2,970,938.00
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	(647,465.00)	47.08%	(952,293.00)	86.36%	(1,774,657.00)
6. Total (Sum lines A1 thru A5c)		26,906,570.00	-2.66%	26,190,112.00	-3.11%	25,374,796.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,912,960.00		5,605,996.00
b. Step & Column Adjustment				153,036.00		150,075.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				540,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,912,960.00	14.11%	5,605,996.00	2.68%	5,756,071.00
2. Classified Salaries						
a. Base Salaries				7,006,465.00		7,295,050.00
b. Step & Column Adjustment				147,585.00		157,637.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				141,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,006,465.00	4.12%	7,295,050.00	2.16%	7,452,687.00
3. Employee Benefits	3000-3999	5,969,802.00	12.30%	6,703,939.00	6.55%	7,143,270.00
4. Books and Supplies	4000-4999	1,258,926.00	-6.05%	1,182,822.00	1.15%	1,196,444.00
5. Services and Other Operating Expenditures	5000-5999	11,397,847.00	-23.06%	8,770,038.00	-18.17%	7,176,150.00
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	(3,525,168.00)	-0.87%	(3,494,372.00)	-1.17%	(3,453,411.00)
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)		27,379,769.00	-4.01%	26,282,842.00	-3.01%	25,492,026.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(473,199.00)		(92,730.00)		(117,230.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		5,822,891.72		5,349,692.72		5,256,962.72
2. Ending Fund Balance (Sum lines C and D1)						
		5,349,692.72		5,256,962.72		5,139,732.72
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				
2. Other Commitments	9760	1,067,680.00		1,067,680.00		1,067,680.00
d. Assigned	9780	0.00				0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,272,012.72		4,179,282.72		4,062,052.72
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,349,692.72		5,256,962.72		5,139,732.72

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	4,272,012.72		4,179,282.72		4,062,052.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		4,272,012.72		4,179,282.72		4,062,052.72
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.						
For fy 2015-16, due to 3% RRMA contribution requirement returns, shift 1.5 FTE facility staff to RRMA accounts. Add additional 8.0 Cert FTE and 6.0 Cls FTE for Court and Community School in 2015-16.						

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. LCFE/Revenue Limit Sources	8010-8099	1,079,957.00	0.00%	1,079,957.00	0.00%	1,079,957.00
2. Federal Revenues	8100-8299	2,824,939.00	-2.58%	2,752,077.00	0.00%	2,752,077.00
3. Other State Revenues	8300-8599	14,084,556.00	-8.55%	12,880,812.00	-12.42%	11,281,212.00
4. Other Local Revenues	8600-8799	23,053,541.00	6.25%	24,494,523.00	-0.88%	24,278,278.00
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	647,465.00	47.08%	952,293.00	86.36%	1,774,657.00
6. Total (Sum lines A1 thru A5c)		41,690,458.00	1.13%	42,159,662.00	-2.36%	41,166,181.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,645,027.00		13,639,876.00
b. Step & Column Adjustment				144,849.00		92,367.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(150,000.00)		(20,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,645,027.00	-0.04%	13,639,876.00	0.53%	13,712,243.00
2. Classified Salaries						
a. Base Salaries				7,749,250.00		7,939,991.00
b. Step & Column Adjustment				179,741.00		136,177.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				11,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,749,250.00	2.46%	7,939,991.00	1.72%	8,076,168.00
3. Employee Benefits	3000-3999	9,518,062.00	4.63%	9,959,039.00	5.49%	10,506,056.00
4. Books and Supplies	4000-4999	1,504,585.00	-12.10%	1,322,599.00	-14.45%	1,131,441.00
5. Services and Other Operating Expenditures	5000-5999	7,464,509.00	-14.12%	6,410,883.00	-25.36%	4,785,225.00
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	379,181.00	0.00%	379,181.00	0.00%	379,181.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,473,062.00	-0.89%	3,442,266.00	-1.19%	3,401,305.00
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)		43,749,676.00	-1.46%	43,109,835.00	-2.56%	42,007,619.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,059,218.00)		(950,173.00)		(841,438.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,552,535.82		6,493,317.82		5,543,144.82
2. Ending Fund Balance (Sum lines C and D1)		6,493,317.82		5,543,144.82		4,701,706.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,493,318.02		5,543,144.82		4,701,706.82
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)		6,493,317.82		5,543,144.82		4,701,706.82

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.

For 2015-16, due to the return of 3% RRMA contribution requirement, shift 1.5 FTE facility staff to RRMA; Due to declining enrollment, reduce 2.0 certificated FTE, 3 IA and 1.0 specialist.

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	305.00	305.00	305.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	130.00	108.00	108.00	108.00	0.00	0%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	438.00	413.00	413.00	413.00	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	366.00	366.00	366.00	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	33.00	33.00	33.00	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	399.00	399.00	399.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	852.00	812.00	812.00	812.00	0.00	0%
4. Adults in Correctional Facilities	542.00	460.56	460.56	460.56	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	Starting Balance (Reg. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		13,399,268.18	9,330,376.31	6,933,412.44	3,165,859.88	3,962,207.81	2,757,696.78	6,004,350.12	1,152,670.30
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		(1,703,567.19)	1,215,352.70	349,256.00	3,471,768.05	1,093,816.35	1,093,816.35	1,443,072.35	1,093,816.35
Property Taxes		0.00	1,283.55	0.00	32,321.16	0.00	12,859,017.46	0.00	0.00
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	(7,230,965.58)	0.00	0.00
Federal Revenue		(452,028.04)	87,844.20	394,531.56	255,869.48	274,966.14	274,966.14	274,966.14	274,966.14
Other State Revenue		(586,588.00)	941,866.89	1,087,274.47	572,769.51	5,000,533.98	1,001,533.98	1,001,533.98	1,001,533.98
Other Local Revenue		(651,784.77)	674,925.30	669,289.50	653,354.84	676,007.93	796,007.93	835,067.65	8,853,114.43
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		(3,393,968.00)	2,921,272.64	2,510,351.53	4,986,093.04	7,045,324.40	8,794,376.28	3,554,640.12	11,223,430.90
C. DISBURSEMENTS									
Certificated Salaries		1,241,668.94	1,445,199.61	1,429,857.15	1,334,383.03	1,638,859.78	1,638,859.78	1,638,859.78	1,638,859.78
Classified Salaries		957,169.53	1,221,610.91	1,235,614.96	1,075,955.16	1,283,169.31	1,283,169.31	1,283,169.31	1,283,169.31
Employee Benefits		993,945.60	1,145,492.62	1,164,233.95	1,127,545.08	1,327,330.84	1,327,330.84	1,327,330.84	1,327,330.84
Books and Supplies		(21,265.46)	176,216.89	258,174.51	164,955.52	255,908.00	255,908.00	255,908.00	255,908.00
Services		(3,155,009.68)	1,249,064.42	1,942,536.96	417,471.12	3,725,298.21	1,025,973.21	3,884,570.21	1,025,973.21
Capital Outlay		0.00	91,958.54	0.00	29,522.65	22,338.10	22,338.10	22,338.10	22,338.10
Other Outgo			190,113.63		(5,255.57)	(5,856.30)	(5,856.30)	(5,856.30)	183,211.07
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		16,468.93	5,519,656.82	6,026,417.53	4,144,596.99	8,247,047.94	5,547,722.94	8,406,319.94	5,736,790.31
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury		1,287,294.87							
Accounts Receivable		9,296,359.12	71,388.32	(126,117.61)	(43,593.05)				445,301.59
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	(126,117.61)	(43,593.05)	0.00	0.00	0.00	445,301.59
Liabilities and Deferred Inflows									
Accounts Payable		9,407,131.96	(130,031.79)	125,368.95	1,555.07	2,787.49			
Due To Other Funds									
Current Loans									
Unearned Revenues		200,362.57							
Deferred Inflows of Resources									
SUBTOTAL		9,607,494.53	(130,031.79)	125,368.95	1,555.07	2,787.49	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		976,159.45	201,420.11	(251,486.56)	(45,148.12)	(2,787.49)	0.00	0.00	445,301.59
E. NET INCREASE/DECREASE (B - C + D)		(4,069,891.87)	(2,396,963.87)	(3,767,552.56)	796,347.93	(1,204,511.03)	3,246,653.34	(4,851,679.82)	5,931,942.18
F. ENDING CASH (A + E)		9,330,376.31	6,933,412.44	3,165,859.88	3,962,207.81	2,757,696.78	6,004,350.12	1,152,670.30	7,084,612.48
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

First Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH								
8010-8019	7,084,612.48	4,583,213.94	14,009,397.76	11,433,248.22				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	1,093,816.35	1,947,420.85	1,093,816.35	1,947,419.49	0.00		14,139,804.00	14,139,804.00
Property Taxes	0.00	10,953,977.83	0.00	0.00	0.00		23,846,600.00	23,846,600.00
Miscellaneous Funds					(6,159,711.42)		(13,390,677.00)	(13,390,677.00)
Federal Revenue	274,966.14	274,966.14	274,966.14	274,966.14	338,932.68		2,824,939.00	2,824,939.00
Other State Revenue	1,001,533.98	1,001,533.98	1,001,533.98	1,001,533.97	1,115,288.30		15,151,889.00	15,151,889.00
Other Local Revenue	676,007.93	796,007.96	676,007.93	900,136.86	10,470,325.51		26,024,479.00	26,024,479.00
Interfund Transfers In					0.00		0.00	0.00
All Other Financing Sources					0.00		0.00	0.00
TOTAL RECEIPTS	3,046,324.40	14,973,908.76	3,046,324.40	4,124,056.46	5,764,895.07	0.00	68,597,029.00	68,597,029.00
C. DISBURSEMENTS								
Certificated Salaries	1,638,859.78	1,638,859.78	1,638,859.78	1,638,859.81	0.00		18,557,987.00	18,557,987.00
Classified Salaries	1,283,169.31	1,283,169.31	1,283,169.31	1,283,169.27	0.00		14,755,715.00	14,755,715.00
Employee Benefits	1,327,330.84	1,327,330.84	1,327,330.84	1,765,330.87	0.00		15,487,864.00	15,487,864.00
Books and Supplies	255,908.00	255,908.00	255,908.00	255,908.00	138,175.54		2,763,511.00	2,763,511.00
Services	1,025,973.21	1,025,973.21	1,025,973.21	4,159,570.21	1,508,988.50		18,862,356.00	18,862,356.00
Capital Outlay	22,338.10	22,338.10	22,338.10	22,338.11	0.00		300,186.00	300,186.00
Other Outgo	(5,856.30)	(5,856.30)	68,894.70	(5,856.33)	0.00		401,826.00	401,826.00
Interfund Transfers Out					0.00		0.00	0.00
All Other Financing Uses					0.00		0.00	0.00
TOTAL DISBURSEMENTS	5,547,722.94	5,547,722.94	5,622,473.94	9,119,319.94	1,647,164.04	0.00	71,129,445.00	71,129,445.00
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
9111-9199							0.00	
Cash Not In Treasury							0.00	
9200-9299							9,296,359.12	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
9310							0.00	
Stores							0.00	
9320							0.00	
Prepaid Expenditures							0.00	
9330							0.00	
Other Current Assets							0.00	
9340							0.00	
Deferred Outflows of Resources							0.00	
9490							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	9,296,359.12	
<u>Liabilities and Deferred Inflows</u>								
9500-9599							9,407,131.96	
Accounts Payable							0.00	
Due To Other Funds							0.00	
9610							0.00	
Current Loans							0.00	
9640							200,362.57	
Unearned Revenues							0.00	
9650							0.00	
Deferred Inflows of Resources							0.00	
9660							9,607,494.53	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	9,607,494.53	
<u>Nonoperating</u>								
9910							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(311,135.41)	
E. NET INCREASE/DECREASE (B - C + D)								
	(2,501,398.54)	9,426,183.82	(2,576,149.54)	(4,995,263.48)	4,117,731.03	0.00	(2,843,552.41)	(2,532,417.00)
F. ENDING CASH (A + E)								
	4,583,213.94	14,009,397.76	11,433,248.22	6,437,984.74			10,555,715.77	
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 budget adoption. 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 budget adoption.

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

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption 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. First 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
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County Program ADA (Form A/AI, Line B1e)				
Current Year (2014-15)	438.00	413.00	-5.7%	Not Met
1st Subsequent Year (2015-16)	438.00	413.00	-5.7%	Not Met
2nd Subsequent Year (2016-17)	438.00	413.00	-5.7%	Not Met
District Funded County Program ADA (Form A/AI, Line B2f)				
Current Year (2014-15)	414.00	399.00	-3.6%	Not Met
1st Subsequent Year (2015-16)	414.00	395.69	-4.4%	Not Met
2nd Subsequent Year (2016-17)	414.00	385.69	-6.8%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2014-15)	165,684.00	165,773.48	0.1%	Met
1st Subsequent Year (2015-16)	165,684.00	165,773.48	0.1%	Met
2nd Subsequent Year (2016-17)	165,684.00	165,773.48	0.1%	Met
Charter School County Program ADA (Form A/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 budget adoption 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)

At first Interim, 2014-15 enrollment are lower than expected. Further declining is projected for 2015-16.

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 budget adoption.

County Office LCFF Revenue Standard Percentage Range:

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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2014-15)	47,884,401.00	48,801,566.00	1.9%	Met
1st Subsequent Year (2015-16)	49,096,030.00	51,143,891.00	4.2%	Met
2nd Subsequent Year (2016-17)	50,593,198.00	52,646,495.00	4.1%	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 budget adoption 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 budget adoption.

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

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	Budget Adoption Budget (Form 01CS, Item 4B)	First 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)	2,716,604.00	2,824,939.00	4.0%	No
1st Subsequent Year (2015-16)	2,714,862.00	2,752,077.00	1.4%	No
2nd Subsequent Year (2016-17)	2,714,862.00	2,752,077.00	1.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	10,731,122.00	15,151,883.00	41.2%	Yes
1st Subsequent Year (2015-16)	10,732,122.00	13,492,459.00	25.7%	Yes
2nd Subsequent Year (2016-17)	10,732,122.00	11,892,859.00	10.8%	Yes

Explanation:
(required if Yes)

As the fiscal agency of Diablo Gateways to Innovation CPT Consortium (Career Pathway Trust grant), CCCOE will receive \$3,999,000 for 2014-15, \$2,799,300 for 2015-16 and \$1,199,700 for 2016-17. The funds will be distributed to participating districts with object code 5800.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	26,529,421.00	26,024,479.00	-1.9%	No
1st Subsequent Year (2015-16)	27,290,871.00	27,465,461.00	0.6%	No
2nd Subsequent Year (2016-17)	27,981,597.00	27,249,216.00	-2.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	2,590,217.00	2,763,511.00	6.7%	Yes
1st Subsequent Year (2015-16)	2,338,205.00	2,505,421.00	7.2%	Yes
2nd Subsequent Year (2016-17)	2,352,541.00	2,327,885.00	-1.0%	No

Explanation:
(required if Yes)

Increase textbook budget for common core standard implementation; increase supplemental and concentration funds for court and community school programs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	14,532,740.00	18,862,356.00	29.8%	Yes
1st Subsequent Year (2015-16)	12,045,006.00	15,180,921.00	26.0%	Yes
2nd Subsequent Year (2016-17)	10,168,818.00	11,961,375.00	17.6%	Yes

Explanation:
(required if Yes)

As the fiscal agent of Diablo Gateways to Innovation CPT Consortium (Career Pathway Trust grant), CCCOE will distribute funds to participating districts: \$2,699,325 for 2014-15, \$1,889,528 for 15-16 and \$809,798 for 16-17 respectively, by using obj code 5800; increase supplemental and concentration funds for court and community school programs.

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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, State, and Other Local Revenues (Section 4A)				
Current Year (2014-15)	39,977,147.00	44,001,301.00	10.1%	Not Met
1st Subsequent Year (2015-16)	40,737,855.00	43,709,997.00	7.3%	Not Met
2nd Subsequent Year (2016-17)	41,428,581.00	41,894,152.00	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2014-15)	17,122,957.00	21,625,867.00	26.3%	Not Met
1st Subsequent Year (2015-16)	14,383,211.00	17,686,342.00	23.0%	Not Met
2nd Subsequent Year (2016-17)	12,521,359.00	14,289,260.00	14.1%	Not 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 NOT MET** - Projected total operating revenues have changed since budget adoption 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 revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
 Federal Revenue
 (linked from 4A
 if NOT met)

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

As the fiscal agency of Diablo Gateways to Innovation CPT Consortium (Career Pathway Trust grant), CCCOE will receive \$3,999,000 for 2014-15, \$2,799,300 for 2015-16 and \$1,199,700 for 2016-17. The funds will be distributed to participating districts with object code 5800.

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

- 1b. **STANDARD NOT MET** - Projected total operating expenditures have changed since budget adoption 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)

Increase textbook budget for common core standard implementation; increase supplemental and concentration funds for court and community school programs.

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

As the fiscal agent of Diablo Gateways to Innovation CPT Consortium (Career Pathway Trust grant), CCCOE will distribute funds to participating districts: \$2,699,325 for 2014-15, \$1,889,528 for 15-16 and \$809,798 for 16-17 respectively, by using obj code 5800; Increase supplemental and concentration funds for court and community school programs.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the 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 data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 5)	First 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. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		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:

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	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)	6.0%	6.0%	6.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.0%	2.0%	2.0%

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? Yes
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		

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 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	(473,199.00)	27,379,769.00	1.7%	Met
1st Subsequent Year (2015-16)	(92,730.00)	26,282,842.00	0.4%	Met
2nd Subsequent Year (2016-17)	(117,230.00)	25,492,026.00	0.5%	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 MYP1 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 MYP1, Line D2)	Status
Current Year (2014-15)	11,843,010.54	Met
1st Subsequent Year (2015-16)	10,800,107.54	Met
2nd Subsequent Year (2016-17)	9,841,439.54	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)	6,437,984.74	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:	71,129,445	69,392,677	67,499,645
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 011, objects 1000-7999) (Form MYPI, Line B11)	71,129,445.00	69,392,677.00	67,499,645.00
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)	71,129,445.00	69,392,677.00	67,499,645.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,422,588.90	1,387,853.54	1,349,992.90
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		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,272,012.72	4,179,282.72	4,062,052.72
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)	4,272,012.52	4,179,282.72	4,062,052.72
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.01%	6.02%	6.02%
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 budget adoption 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 budget adoption 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First 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 First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(519,133.00)	(1,249,365.00)	140.7%	730,232.00	Not Met
1st Subsequent Year (2015-16)		(1,546,069.00)	New	1,546,069.00	Not Met
2nd Subsequent Year (2016-17)		(2,203,458.00)	New	2,203,458.00	Not Met
1b. Transfers In, 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
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 budget adoption 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 budget adoption 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 contribution to programs are anticipated to increase due to projected declining enrollment and 3% RRMA compliance.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption 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 Budget Adoption (Form 01CS, 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 Budget Adoption 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 budget adoption?
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	5	unrestricted general fund 01-0000	obj code 3902	1,753,912
State School Building Loans				
Compensated Absences				539,332

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:				5,305,705

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	438,478	438,478	438,478	438,478
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:	821,768	817,658	813,386	808,945

Has total annual payment increased over prior year (2013-14)?

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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	15,238,146.00	15,238,146.00
b. OPEB unfunded actuarial accrued liability (UAAL)	11,149,804.00	11,607,550.00
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		

- a. OPEB actuarial accrued liability (AAL)
- b. OPEB unfunded actuarial accrued liability (UAAL)
- c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	1,639,567.00	1,600,473.00
1st Subsequent Year (2015-16)	1,735,690.00	1,713,714.00
2nd Subsequent Year (2016-17)	1,782,378.00	1,735,829.00
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)	1,074,221.00	1,097,186.00
1st Subsequent Year (2015-16)	1,068,862.00	1,091,217.00
2nd Subsequent Year (2016-17)	1,078,204.00	1,100,898.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	1,080,033.00	1,091,475.00
1st Subsequent Year (2015-16)	1,116,448.00	1,002,762.00
2nd Subsequent Year (2016-17)	1,154,187.00	893,043.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	94	92
1st Subsequent Year (2015-16)	84	75
2nd Subsequent Year (2016-17)	74	57

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)
- 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)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)
- d. Number of retirees receiving OPEB benefits
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

4. Comments:

92 retirees receive medical/dental/vision benefits; CCCOE pays mandatory fees for a total of 235 retirees.

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

--

S8. Status of Labor Agreements

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

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

The 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 budget adoption?

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	179.4	184.4	184.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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
2,507,204	2,751,698	2,875,524
93.0%	93.0%	93.0%
included	4.5%	4.5%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

Yes		
330,000	333,300	336,633

13-14 labor agreements were settled with 3% increase on salary table, retro back to 07/01/2013. 2014-15 first interim budget is amended to reflect the increase.

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
102,293	103,316	104,349
	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 budget adoption 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 budget adoption?

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	217.8	222.4	222.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	0	0	0

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,728,440	4,009,079	4,189,488
3. Percent of H&W cost paid by employer	93.0%	93.0%	93.0%
4. Percent projected change in H&W cost over prior year	Included	4.5%	4.5%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	356,000	363,120	370,382

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

13-14 labor contracts were settled with 3% increase on salary table, retro back to 07/01/13. The associated costs had been accrued to 2013-14 year at year end close. At the first interim, 2014-15 budget is amended to reflect the increase for all three years.

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- 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
		211,242	215,467
		2.0%	2.0%

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

- Are savings from attrition included in the interim and MYPs?
- 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	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?
 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	67.4	68.4	68.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

2. 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)?

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)
	0	0	0

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

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

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

Yes	Yes	Yes
1,202,110	1,275,015	1,332,391
99.0%	99.0%	99.0%
Included	4.5%	4.5%

Management/Supervisor/Confidential Step and Column Adjustments

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

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

Yes	Yes	Yes
	38,344	38,535
	0.5%	0.5%

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

	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?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

No	No	No

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.

End of County Office First Interim Criteria and Standards Review

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 budget adoption. 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 budget adoption.

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

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption 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. First 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
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County Program ADA (Form A/AI, Line B1e)				
Current Year (2014-15)	438.00	413.00	-5.7%	Not Met
1st Subsequent Year (2015-16)	438.00	413.00	-5.7%	Not Met
2nd Subsequent Year (2016-17)	438.00	413.00	-5.7%	Not Met
District Funded County Program ADA (Form A/AI, Line B2f)				
Current Year (2014-15)	414.00	399.00	-3.6%	Not Met
1st Subsequent Year (2015-16)	414.00	395.69	-4.4%	Not Met
2nd Subsequent Year (2016-17)	414.00	385.69	-6.8%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2014-15)	165,684.00	165,773.48	0.1%	Met
1st Subsequent Year (2015-16)	165,684.00	165,773.48	0.1%	Met
2nd Subsequent Year (2016-17)	165,684.00	165,773.48	0.1%	Met
Charter School County Program ADA (Form A/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 budget adoption 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)

At first Interim, 2014-15 enrollment are lower than expected. Further declining is projected for 2015-16.

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 budget adoption.

County Office LCFF Revenue Standard Percentage Range:

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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2014-15)	47,884,401.00	48,801,566.00	1.9%	Met
1st Subsequent Year (2015-16)	49,096,030.00	51,143,891.00	4.2%	Met
2nd Subsequent Year (2016-17)	50,593,198.00	52,646,495.00	4.1%	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 budget adoption 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 budget adoption.

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

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	Budget Adoption Budget (Form 01CS, Item 4B)	First 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)	2,716,604.00	2,824,939.00	4.0%	No
1st Subsequent Year (2015-16)	2,714,862.00	2,752,077.00	1.4%	No
2nd Subsequent Year (2016-17)	2,714,862.00	2,752,077.00	1.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	10,731,122.00	15,151,883.00	41.2%	Yes
1st Subsequent Year (2015-16)	10,732,122.00	13,492,459.00	25.7%	Yes
2nd Subsequent Year (2016-17)	10,732,122.00	11,892,859.00	10.8%	Yes

Explanation:
(required if Yes)

As the fiscal agency of Diablo Gateways to Innovation CPT Consortium (Career Pathway Trust grant), CCCOE will receive \$3,999,000 for 2014-15, \$2,799,300 for 2015-16 and \$1,199,700 for 2016-17. The funds will be distributed to participating districts with object code 5800.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	26,529,421.00	26,024,479.00	-1.9%	No
1st Subsequent Year (2015-16)	27,290,871.00	27,465,461.00	0.6%	No
2nd Subsequent Year (2016-17)	27,981,597.00	27,249,216.00	-2.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	2,590,217.00	2,763,511.00	6.7%	Yes
1st Subsequent Year (2015-16)	2,338,205.00	2,505,421.00	7.2%	Yes
2nd Subsequent Year (2016-17)	2,352,541.00	2,327,885.00	-1.0%	No

Explanation:
(required if Yes)

Increase textbook budget for common core standard implementation; increase supplemental and concentration funds for court and community school programs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	14,532,740.00	18,862,356.00	29.8%	Yes
1st Subsequent Year (2015-16)	12,045,006.00	15,180,921.00	26.0%	Yes
2nd Subsequent Year (2016-17)	10,168,818.00	11,961,375.00	17.6%	Yes

Explanation:
(required if Yes)

As the fiscal agent of Diablo Gateways to Innovation CPT Consortium (Career Pathway Trust grant), CCCOE will distribute funds to participating districts: \$2,699,325 for 2014-15, \$1,889,528 for 15-16 and \$809,798 for 16-17 respectively, by using obj code 5800; increase supplemental and concentration funds for court and community school programs.

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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, State, and Other Local Revenues (Section 4A)				
Current Year (2014-15)	39,977,147.00	44,001,301.00	10.1%	Not Met
1st Subsequent Year (2015-16)	40,737,855.00	43,709,997.00	7.3%	Not Met
2nd Subsequent Year (2016-17)	41,428,581.00	41,894,152.00	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2014-15)	17,122,957.00	21,625,867.00	26.3%	Not Met
1st Subsequent Year (2015-16)	14,383,211.00	17,686,342.00	23.0%	Not Met
2nd Subsequent Year (2016-17)	12,521,359.00	14,289,260.00	14.1%	Not 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 NOT MET - Projected total operating revenues have changed since budget adoption 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 revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue
 (linked from 4A
 if NOT met)

Explanation:

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

As the fiscal agency of Diablo Gateways to Innovation CPT Consortium (Career Pathway Trust grant), CCCOE will receive \$3,999,000 for 2014-15, \$2,799,300 for 2015-16 and \$1,199,700 for 2016-17. The funds will be distributed to participating districts with object code 5800.

Explanation:

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

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption 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)

Increase textbook budget for common core standard implementation; increase supplemental and concentration funds for court and community school programs.

Explanation:

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

As the fiscal agent of Diablo Gateways to Innovation CPT Consortium (Career Pathway Trust grant), CCCOE will distribute funds to participating districts: \$2,699,325 for 2014-15, \$1,889,528 for 15-16 and \$809,798 for 16-17 respectively, by using obj code 5800; Increase supplemental and concentration funds for court and community school programs.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the 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 data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 5)	First 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. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		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)	6.0%	6.0%	6.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.0%	2.0%	2.0%

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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - 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		

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)	(473,199.00)	27,379,769.00	1.7%	Met
1st Subsequent Year (2015-16)	(92,730.00)	26,282,842.00	0.4%	Met
2nd Subsequent Year (2016-17)	(117,230.00)	25,492,026.00	0.5%	Met

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

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

- 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)	11,843,010.54	Met
1st Subsequent Year (2015-16)	10,800,107.54	Met
2nd Subsequent Year (2016-17)	9,841,439.54	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)	6,437,984.74	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:	71,129,445	69,392,677	67,499,645
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 011, objects 1000-7999) (Form MYPI, Line B11)	71,129,445.00	69,392,677.00	67,499,645.00
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)	71,129,445.00	69,392,677.00	67,499,645.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,422,588.90	1,387,853.54	1,349,992.90
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		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,272,012.72	4,179,282.72	4,062,052.72
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)	4,272,012.52	4,179,282.72	4,062,052.72
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.01%	6.02%	6.02%
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 budget adoption 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 budget adoption 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First 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 First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(519,133.00)	(1,249,365.00)	140.7%	730,232.00	Not Met
1st Subsequent Year (2015-16)		(1,546,069.00)	New	1,546,069.00	Not Met
2nd Subsequent Year (2016-17)		(2,203,458.00)	New	2,203,458.00	Not Met
1b. Transfers In, 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
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 budget adoption 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 budget adoption 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 contribution to programs are anticipated to increase due to projected declining enrollment and 3% RRMA compliance.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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1d. NO - There have been no capital project cost overruns occurring since budget adoption 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 commitments* 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.

*Include 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 Budget Adoption (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 Budget Adoption 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 budget adoption?

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	5	unrestricted general fund 01-0000	obj code 3902	1,753,912
State School Building Loans				
Compensated Absences				539,332

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:				5,305,705

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	438,478	438,478	438,478	438,478
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:	821,768	817,658	813,386	808,945
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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	15,238,146.00	15,238,146.00
b. OPEB unfunded actuarial accrued liability (UAAL)	11,149,804.00	11,607,550.00
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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	1,639,567.00	1,600,473.00
1st Subsequent Year (2015-16)	1,735,690.00	1,713,714.00
2nd Subsequent Year (2016-17)	1,782,378.00	1,735,829.00
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)	1,074,221.00	1,097,186.00
1st Subsequent Year (2015-16)	1,068,862.00	1,091,217.00
2nd Subsequent Year (2016-17)	1,078,204.00	1,100,898.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	1,080,033.00	1,091,475.00
1st Subsequent Year (2015-16)	1,116,448.00	1,002,762.00
2nd Subsequent Year (2016-17)	1,154,187.00	893,043.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	94	92
1st Subsequent Year (2015-16)	84	75
2nd Subsequent Year (2016-17)	74	57

4. Comments:

92 retirees receive medical/dental/vision benefits; CCCOE pays mandatory fees for a total of 235 retirees.

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

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S8. Status of Labor Agreements

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

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

The 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 budget adoption?

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	179.4	184.4	184.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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"/>

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

<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="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
2,507,204	2,751,698	2,875,524
93.0%	93.0%	93.0%
included	4.5%	4.5%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

Yes		
330,000	333,300	336,633

13-14 labor agreements were settled with 3% increase on salary table, retro back to 07/01/2013. 2014-15 first interim budget is amended to reflect the increase.

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
102,293	103,316	104,349
	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 budget adoption 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 budget adoption?

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	217.8	222.4	222.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

6. Amount included for any tentative salary schedule increases

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,728,440	4,009,079	4,189,488
3. Percent of H&W cost paid by employer	93.0%	93.0%	93.0%
4. Percent projected change in H&W cost over prior year	included	4.5%	4.5%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	356,000	363,120	370,382

If Yes, amount of new costs included in the Interim and MYPs
 If Yes, explain the nature of the new costs:

13-14 labor contracts were settled with 3% increase on salary table, retro back to 07/01/13. The associated costs had been accrued to 2013-14 year at year end close. At the first interim, 2014-15 budget is amended to reflect the increase for all three years.

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- 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
		211,242	215,467
		2.0%	2.0%

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

- Are savings from attrition included in the interim and MYPs?
- 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	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?
 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	67.4	68.4	68.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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	1,202,110	1,275,015	1,332,391
Percent of H&W cost paid by employer	99.0%	99.0%	99.0%
Percent projected change in H&W cost over prior year	included	4.5%	4.5%

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		38,344	38,535
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?

No

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

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through 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.

End of County Office First 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 September 30, 2014.

RECOMMENDATION

Information only

Approved Bill Clark
Associate Superintendent

Date 12/05/14

Item No. 7.2.2

Page 1 of 8

Bd. Agenda 12/10/14

CONTRA COSTA COUNTY OFFICE OF EDUCATION



TREASURY REPORT SEPTEMBER 30, 2014

BOARD OF TRUSTEES

Daniel A. Gomes – Vice President

Pamela Mirabella – Clerk

Cynthia T. Ruehlig – Member

Richard P. Asadoorian – Member

Christine Deane – Member

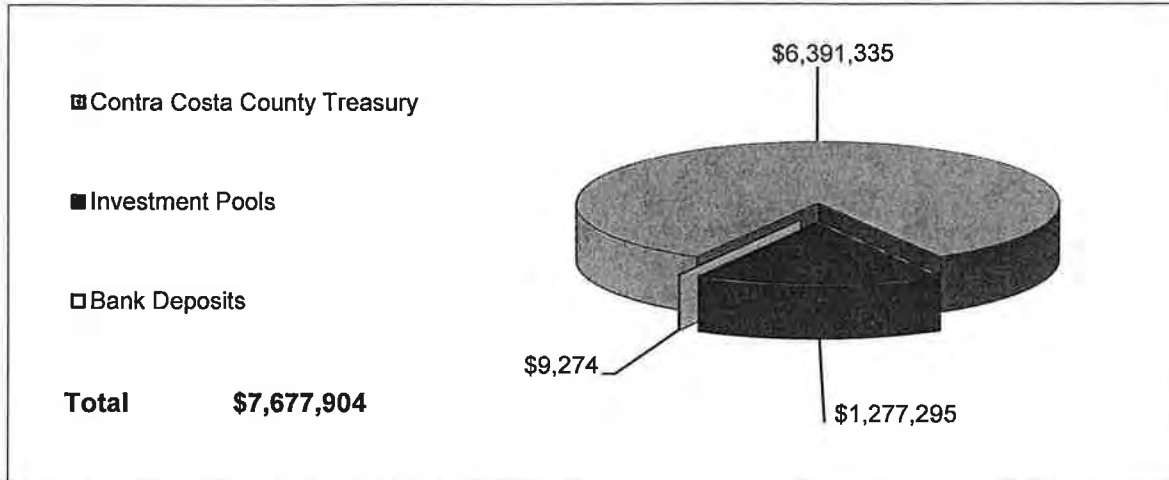
Ellen M. Elster – In Memoriam

SUPERINTENDENT OF SCHOOLS

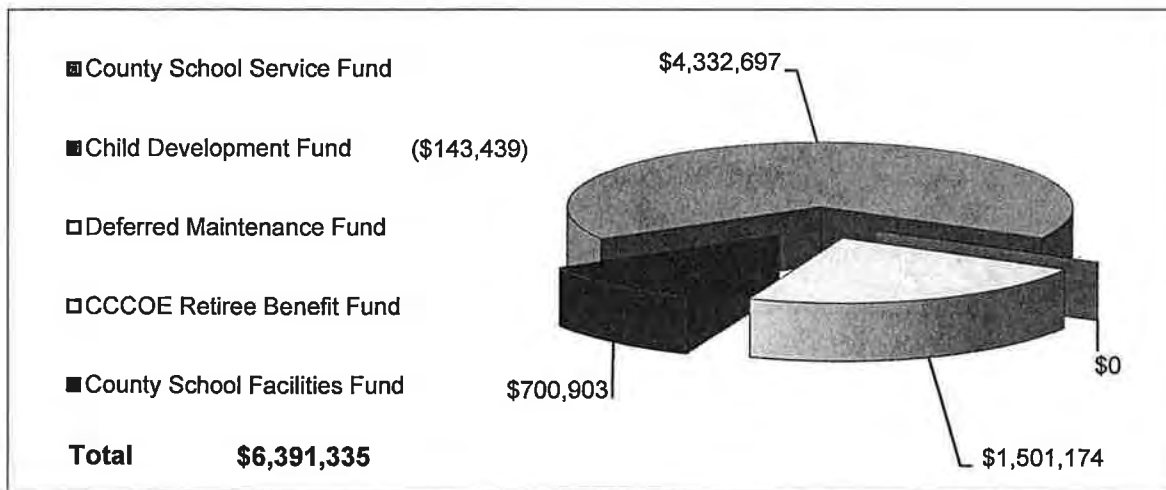
Joseph A. Ovick, Ed.D.

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

**INVESTMENTS BY TYPE
FOR THE PERIOD ENDED SEPTEMBER 30, 2014**



**FUNDS IN CONTRA COSTA TREASURY
FOR THE PERIOD ENDED SEPTEMBER 30, 2014**



2014/15 INTEREST SUMMARY

	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD
Contra Costa County Treasury	\$18,769				\$18,769
Investment Pools	778				778
TOTAL	\$19,547				\$19,547

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

**SUMMARY
FOR THE PERIOD ENDED SEPTEMBER 30, 2014**

General Portfolio	Book Value	Market Value
Contra Costa Treasury	\$6,391,335	\$6,391,335
Investment Pools	1,277,295	1,277,526
Bank Deposits	9,274	9,274
TOTAL GENERAL PORTFOLIO	\$7,677,904	\$7,678,135

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 SEPTEMBER 30, 2014**

Fund or Account	Fund Number	Account Number	Fund Total
County School Service Fund	01	9110	\$4,332,697
County Property Tax Advance	01	9110	-
Child Development Fund	12	9110	(143,439)
Deferred Maintenance Fund	14	9110	-
CCCOE Retiree Benefit Fund	20	9110	1,501,174
County School Facilities Fund	35	9110	700,903
TOTAL FUNDS IN COUNTY INVESTMENT POOL			\$6,391,335

**FUNDS WITH BANK INSTITUTIONS
FOR THE PERIOD ENDED SEPTEMBER 30, 2014**

Institution	Account Name	Ending Balance	Interest Rate	Maturity Date
Bank of the West	General Account Business Checking	\$9,274	N/A	N/A
TOTAL BANKING INSTITUTIONS		\$9,274		

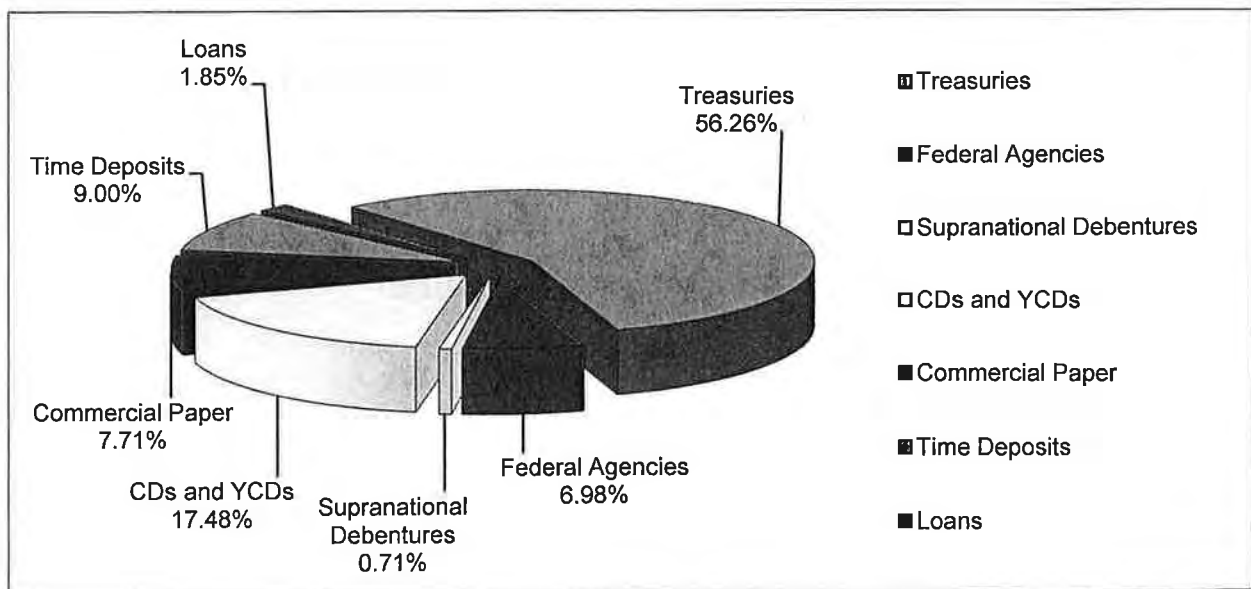
**Contra Costa County Office of Education
TREASURY REPORT**

**FUNDS IN INVESTMENT POOLS
FOR THE PERIOD ENDED SEPTEMBER 30, 2014**

Investment	Book Value	Market Value	Yield
State of California LAIF (Notes 1&2)	\$1,277,295	\$1,277,526	0.246%
TOTAL	\$1,277,295	\$1,277,526	

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 - \$56.4 Billion
FOR THE PERIOD ENDED SEPTEMBER 30, 2014**



Contra Costa County Office of Education
TREASURY REPORT

COUNTY INVESTMENT POOL SUMMARY
FOR THE PERIOD ENDED SEPTEMBER 30, 2014

Type	Par Value	Cost	Fair Value
Investments Managed by Treasurer's Office			
U.S. Treasuries (STRIPS, Bills, Notes)	\$ 31,055,000	\$ 31,983,990	\$ 31,641,654
U.S. Agencies			
Federal Agriculture Mortgage Corporation	-	-	-
Federal Home Loan Banks	85,994,857	86,106,480	86,026,219
Federal National Mortgage Association	87,915,000	89,354,861	88,216,276
Federal Farm Credit Banks	54,574,000	54,641,266	54,613,053
Federal Home Loan Mortgage Corporation	83,394,000	83,705,082	83,281,285
Municipal Bonds	6,620,000	6,888,246	6,888,246
Subtotal	318,497,857	320,695,935	319,025,079
Money Market Instruments			
Bankers Acceptances	-	-	-
Repurchase Agreement	-	-	-
Commercial Paper	542,922,000	542,369,413	542,776,998
Negotiable Certificates of Deposit	335,995,000	335,996,295	336,099,288
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	883,510,654	882,956,142	883,466,719
Corporate Notes	99,382,000	99,518,495	99,604,999
TOTAL	1,332,445,511	1,335,154,561	1,333,738,451
Investments Managed by Outside Contractors			
Local Agency Investment Fund	210,721,642	210,721,642	210,759,842
Other			
EBRCS Bond	2,376,094	2,376,094	2,376,094
Miscellaneous (BNY, CCFCU)	110,466	110,466	110,466
Wells Capital Management	44,030,715	44,447,545	44,336,010
CalTRUST (Short-Term Fund)	148,319,213	148,319,213	148,319,213
Subtotal	194,836,488	195,253,318	195,141,783
TOTAL	405,558,129	405,974,959	405,901,625
Cash	147,616,135	147,616,135	147,616,135
GRAND TOTAL	\$1,885,619,776	\$1,888,745,655	\$1,887,256,210



CONTRA COSTA COUNTY OFFICE OF EDUCATION

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Consider adoption of Resolution No. 6-14/15 to verify Certificate of Signatures of person or persons authorized to sign orders drawn on the funds of the county office and Notice of Employment as defined on the Certificate.

ANALYSIS

School districts and county offices of education required to hold an annual organizational meeting in December need to adopt a new Certificate of Signatures Resolution. The effective period is December 10, 2014, through January 5, 2015, while Dr. Joseph Ovick is County Superintendent of Schools. The attached Certificate of Signatures form is to be filed with District Business Services.

RECOMMENDATION

Adopt Resolution No. 6-14/15 to verify Certificate of Signatures.

Approved 
Associate Superintendent

Date 12/05/14

Item No. 7.2.3

Page 1 of 3

Bd. Agenda 12/10/14

CONTRA COSTA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 6-14/15

CERTIFICATE OF SIGNATURES

WHEREAS, school districts and county offices of education required to hold an annual organizational meeting in December need to adopt a new Certificate of Signatures Resolution, and

WHEREAS, the Contra Costa County Board of Education holds its required annual organizational meeting in December,

THEREFORE BE IT RESOLVED that the attached Certificate of Signatures verifies signatures of person or persons authorized to sign orders drawn on the funds of the school district and county offices of education and Notices of Employment as defined on the Certificate.

BE IT FURTHER RESOLVED that these approved signatures will be considered valid for the period of December 10, 2014, through January 5, 2015, while Dr. Joseph Ovick is County Superintendent of Schools.

PASSED AND ADOPTED by the Contra Costa County Board of Education this 10th day of December, 2014.

AYES:

NOES:

ABSTENTION:

ABSENT:

I certify that the foregoing resolution was duly introduced, passed, and adopted as stated.

President
Contra Costa County Board of Education

Contra Costa County Office of Education
School District

CERTIFICATE OF SIGNATURES

I, Loreen Joseph Clerk/Secretary to the Board of Trustees/Education of

the Contra Costa County Board of Education School District of Contra Costa County, California certify that the signatures shown below are the verified signatures of the members of the governing board of the above-named school district (Column No.1). Verified signatures of person or persons authorized to sign orders drawn on the funds of the school district and Notices of Employment appear on Column No. 2. These certifications are made in accordance with the provisions of Education Code Sections below.* If those authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the majority of the governing board.

These approved signatures will be considered valid for the period of: 12/10/14 to 01/05/15

Date of Board action: 12/10/14

Signature _____
Clerk (Secretary of the Board)

Signatures of Members of Governing Board

Signature: _____
Typed: _____
PRESIDENT of the Board of Trustees/Education

Signature: _____
Typed: _____
CLERK of the Board of Trustees/Education

Signature: _____
Typed: _____
MEMBER of the Board of Trustees/Education

Signature: _____
Typed: _____
MEMBER of the Board of Trustees/Education

Signature: _____
Typed: _____
MEMBER of the Board of Trustees/Education

Signature: _____
Typed: _____
MEMBER of the Board of Trustees/Education

Signature: _____
Typed: _____
MEMBER of the Board of Trustees/Education

If the Board has given special instructions for signing warrants or orders, please attach a copy of the resolution to this form.

NOTE: Please TYPE name under signature.

Signatures of Personnel and/or Members of the Governing Board authorized to Sign Warrants, Orders for Salary Payment, Notice of Employment, and Contracts.

Signature: _____
Typed: Joseph A. Ovick, Ed.D.
Title: County Superintendent of Schools

Signature: _____
Typed: Karen Sakata
Title: Deputy Superintendent

Signature: _____
Typed: Bill Clark
Title: Associate Superintendent

Signature: _____
Typed: Pamela Comfort
Title: Associate Superintendent

Signature: _____
Typed: Katie Gaines
Title: Associate Superintendent

Signature: _____
Typed: Mac Carey
Title: Chief Technology Officer

Signature: _____
Typed: Terry Koehne
Title: Chief Communications Officer

Number of Signatures District Requires:

- **Order of Salary Payment
- On "A" Warrants - Payroll _____
- On "B" Warrants - Accts Payable _____
- On Notice of Employment _____
- On Contracts _____

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Consider adoption of Resolution No. 7-14/15 to verify Certificate of Signatures of person or persons authorized to sign orders drawn on the funds of the county office and Notice of Employment as defined on the Certificate.

ANALYSIS

School districts and county offices of education required to hold an annual organizational meeting in December need to adopt a new Certificate of Signatures Resolution. The effective period is January 5, 2015, through December 31, 2015. The attached Certificate of Signatures form is to be filed with District Business Services.

RECOMMENDATION

Adopt Resolution No. 7-14/15 to verify Certificate of Signatures.

Approved 
Associate Superintendent

Date 12/05/14

Item No. 7.2.4

Page 1 of 3

Bd. Agenda 12/10/14

CONTRA COSTA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 7-14/15

CERTIFICATE OF SIGNATURES

WHEREAS, school districts and county offices of education required to hold an annual organizational meeting in December need to adopt a new Certificate of Signatures Resolution, and

WHEREAS, the Contra Costa County Board of Education holds its required annual organizational meeting in December,

THEREFORE BE IT RESOLVED that the attached Certificate of Signatures verifies signatures of person or persons authorized to sign orders drawn on the funds of the school district and county offices of education and Notices of Employment as defined on the Certificate.

BE IT FURTHER RESOLVED that these approved signatures will be considered valid for the period of January 5, 2015, through December 31, 2015.

PASSED AND ADOPTED by the Contra Costa County Board of Education this 10th day of December, 2014.

AYES:

NOES:

ABSTENTION:

ABSENT:

I certify that the foregoing resolution was duly introduced, passed, and adopted as stated.

President
Contra Costa County Board of Education

CERTIFICATE OF SIGNATURES

I, Loreen Joseph Clerk/Secretary to the Board of Trustees/Education of

the Contra Costa County Board of Education School District of Contra Costa County, California certify that the signatures shown below are the verified signatures of the members of the governing board of the above-named school district (Column No.1). Verified signatures of person or persons authorized to sign orders drawn on the funds of the school district and Notices of Employment appear on Column No. 2. These certifications are made in accordance with the provisions of Education Code Sections below.* If those authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the majority of the governing board.

These approved signatures will be considered valid for the period of: 01/05/15 to 12/31/15

Date of Board action: 12/10/14

Signature Clerk (Secretary of the Board)

Signatures of Members of Governing Board

Signature:
Typed:
PRESIDENT of the Board of Trustees/Education

Signature:
Typed:
CLERK of the Board of Trustees/Education

Signature:
Typed:
MEMBER of the Board of Trustees/Education

Signature:
Typed:
MEMBER of the Board of Trustees/Education

Signature:
Typed:
MEMBER of the Board of Trustees/Education

Signature:
Typed:
MEMBER of the Board of Trustees/Education

Signature:
Typed:
MEMBER of the Board of Trustees/Education

If the Board has given special instructions for signing warrants or orders, please attach a copy of the resolution to this form.

NOTE: Please TYPE name under signature.

Signatures of Personnel and/or Members of the Governing Board authorized to Sign Warrants, Orders for Salary Payment, Notice of Employment, and Contracts.

Signature:
Typed: Karen Sakata
Title: County Superintendent of Schools

Signature:
Typed: Bill Clark
Title: Associate Superintendent

Signature:
Typed: Pamela Comfort
Title: Associate Superintendent

Signature:
Typed: Katie Gaines
Title: Associate Superintendent

Signature:
Typed: Mac Carey
Title: Chief Technology Officer

Signature:
Typed: Terry Koehne
Title: Chief Communications Officer

Signature:
Typed:
Title:

Number of Signatures District Requires:

- **Order of Salary Payment
On "A" Warrants - Payroll
On "B" Warrants - Accts Payable
On Notice of Employment
On Contracts

**States how many signatures are required for warrant batch approval

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Consider approval of a Lease Agreement between the Contra Costa County Board of Education and the Antioch Unified School District for a 960 sq. ft. portable building at John Muir Elementary School.

ANALYSIS

The term of this agreement is January 1, 2015 – June 30, 2016, at which time the lease may be renewed for one year at the discretion of the County Board of Education. The rental fee will be four hundred fifty dollars (\$450.00) per month, which includes utilities. The building will be used to house County Office program staff members.

RECOMMENDATION

Approve Lease Agreement.

Approved 
Associate Superintendent

Item No. 7.2.5

Page 1 of 4

Date 12/05/14

Bd. Agenda 12/10/14



LEASE AGREEMENT/ COUNTY OFFICE WORK SPACE

1. **PARTIES:** Effective on January 1, 2015, the Antioch Unified School District, hereinafter called DISTRICT, and the Contra Costa County Board of Education, hereinafter called COUNTY BOARD, mutually agree and promise as follows:

2. **LEASE OF PREMISES:** DISTRICT, in consideration of the rents, hereby leases to COUNTY BOARD, and COUNTY BOARD accepts and takes those certain premises as follows:

YMCA Day Care Portable (Former)
John Muir Elementary School
650 Greystone Dr., Antioch

3. **AUTHORITY:** DISTRICT enters this lease pursuant to Education Code Section 1042(c).

4. **RENTAL:** COUNTY BOARD shall pay to DISTRICT as rent and utility cost for the use of said premises FOUR HUNDRED FIFTY DOLLARS (\$450) per month during the term of this lease. Payments shall be mailed to DISTRICT at Antioch Unified School District, Attn: Business Services, 510 G Street, Antioch, CA 94509-1259.

The DISTRICT stipulates that the estimated rental and utility payment provided herein does not exceed the actual cost incurred for maintenance, operation and otherwise is in accordance with California Education Code Section 39365.5.

5. **TERM:** The term of this lease is effective January 1, 2015 and ending June 30, 2016. This lease can automatically be extended year to year basis, for up to three (3) additional years at the discretion of the COUNTY BOARD. This lease may be terminated by the COUNTY BOARD or the DISTRICT at any time by giving ninety (90) days written notice to the other PARTY of the date such termination shall be effective.

6. **USE OF PREMISES:** The premises shall be used during the term hereof to provide office space for County Office Programs during/after the regular school day between the hours of 7:00 a.m. and 7:30 p.m., Monday through Friday. The premises will be used for County program staff only, no students or parents will be served at this location.

All COUNTY BOARD staff will be required to enter and exit the leased premises using the driveway(s), parking lot(s), and pathways designated by DISTRICT. Access to the leased premises will be limited to the specified entry/exit points, and access will not be allowed through any other portion of the premises.

7. **UTILITY SYSTEMS:** DISTRICT will maintain any and all electrical, water, plumbing, heating, ventilating and air conditioning systems in good working order.

8. **UTILITIES:** DISTRICT will provide electrical, water, gas, sewer, services for the leased premises and will replace any and all electrical lamps and ballasts in the lighting system and provide and pay for refuse collection services.

9. **MAINTENANCE AND REPAIRS/UTILITIES:**

A. DISTRICT shall keep the exterior of the premises in good order, condition and repair, including exterior door and their fixtures, closures and hinges, and the parking lot, grounds and windows.

B. DISTRICT shall keep and maintain the interior of the premises in good order, condition and repair.

C. DISTRICT shall provide and install at the direction of the Fire Marshall the necessary number of A-B-C fire extinguishers and exit signs for the premises. DISTRICT shall thereafter maintain, repair and replace said extinguishers.

D. DISTRICT shall be responsible for the correction of any applicable building, Cal OSHA and/or Fire Code violations; provided COUNTY BOARD shall not be liable for correction of code violations which arise out of and are directly related to a change in COUNTY BOARD'S occupancy of use of said premises.

E. COUNTY BOARD acknowledges that the building is a non-conforming building approved by the Department of Housing (DOH).

F. COUNTY BOARD shall pay contract and pay for initial minor repairs and installation of phone, cable and intrusion alarms to the premises.

10. **ALTERATIONS/FIXTURES AND SIGNS:** COUNTY BOARD may make any lawful and proper minor alterations, attach fixtures and signs in or upon the premises which shall remain COUNTY BOARD property and may be removed therefrom by COUNTY BOARD prior to the termination of this lease. All signs to meet with existing code requirements and DISTRICT'S approval. Any such alterations, signs, or fixtures shall be at COUNTY BOARD'S sole cost and expense.

11. **HOLD HARMLESS:** It is understood and agreed that the DISTRICT shall not in any way be responsible for injury to persons or property in and upon said premises while said persons are on COUNTY BOARD business, and shall not be held liable for any liability, claim or suit for damages arising from said injuries, and the COUNTY BOARD hereby agrees to defend, indemnify and hold harmless the DISTRICT from any liability or charges of any kind or character by reason of such injury or damage claim or suit for liability arising therefrom in, around or upon said leased premises, except in the case of any structural, mechanical or other failure of equipment or building owned and maintained by the DISTRICT which results in damage to any person or property, the DISTRICT shall be held liable.

The DISTRICT agrees to defend, indemnify and hold the COUNTY BOARD completely harmless from damages to persons or property and COUNTY BOARD shall not be held liable for any liability, claim or suit for damages to the persons or property when and if said persons or property are in or upon the premises and not on COUNTY BOARD business.

12. **INSURANCE:** Before the COUNTY BOARD takes possession of the premises hereunder, DISTRICT shall, at its own expense, furnish the COUNTY BOARD with certificates or other acceptable evidence of coverage by Public Liability Insurance with combined single limit coverage of \$1,000,000 for all liability for injury or damage to persons or property which may be caused by DISTRICT, its agents or his employees or by the condition of the demised premises for which DISTRICT is responsible and naming the COUNTY BOARD as an additional insured. COUNTY BOARD shall likewise furnish DISTRICT with a certificate evidencing coverage by Public Liability Insurance with a combined single limit coverage of \$1,000,000 for all liability or damage to persons or property resulting from his use of the

property hereunder and naming DISTRICT as an additional insured. Each certificate shall state that 30 days' notice of cancellation will be given to the additional insured named thereon.

13. **DESTRUCTION:** If these premises or any essential part thereof be destroyed by fire, earthquake, or other casualty, this lease shall, in the case of total or substantial destruction immediately terminate, and in case of partial destruction or damage, shall terminate at the discretion of either party on giving written notice to the other party within fifteen (15) days after such fire or casualty, and no rent shall accrue or be payable to DISTRICT after such termination. Should COUNTY BOARD and DISTRICT not elect to terminate said lease as provided in this paragraph, DISTRICT shall forthwith repair the premises and, if such partial destruction prevents COUNTY BOARD from occupying the whole or a portion of the demised premises, COUNTY BOARD shall be entitled to a proportionate reduction of said rent from the date of such partial destruction until the date the demised premises is repaired by DISTRICT.
14. **QUIET ENJOYMENT:** DISTRICT covenants that COUNTY BOARD shall at all times during the said term peaceably and quietly have, hold and enjoy the demised premises without suit, trouble or hindrance from or on account of DISTRICT as long as COUNTY BOARD fully performs hereunder.
15. **DEFAULT:** In the event of COUNTY BOARD'S breach of any of the covenants or conditions herein, including rent payment, DISTRICT, after giving COUNTY BOARD'S written notice of the default and a reasonable opportunity to cure it, may reenter and repossess the premises and remove all persons and property therefrom; and in the event of such a breach by DISTRICT, COUNTY BOARD may proceed to repair the building or correct the problem resulting from the breach and deduct the cost thereof from rental payments due the DISTRICT.
16. **SURRENDER OF PREMISES:** Upon termination of this LEASE as provided hereunder, COUNTY BOARD will peaceably and quietly leave and surrender to DISTRICT these premises with their appurtenances and fixtures (except signs and fixtures referred to hereinabove) in good order, condition and repair, reasonable use and wear thereof and damage by earthquake, fire, public calamity, by the elements, by the Acts of God, or by circumstances over which COUNTY BOARD has no control excepted.
17. **INSPECTION:** DISTRICT reserves the right to enter the premises between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday, provided that reasonable advance notice has been given, and to employ the proper representative to ensure that the property is being reasonably cared for and that all things are done in the manner best calculated to preserve the property, and in full compliance with the terms and conditions of this lease. DISTRICT reserves the right to enter the premises at any time in response to an emergency situation.
18. **TIME IS OF THE ESSENCE** in each and all of the terms and provisions of this lease.

**CONTRA COSTA COUNTY
BOARD OF EDUCATION**

BY _____

DATE _____

**ANTIOCH UNIFIED
SCHOOL DISTRICT**

BY _____

DATE _____

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Adoption of the 2015 Proposed Schedule of Regular Meetings of the County Board of Education

ANALYSIS

The Board will review and may recommend changes to its 2015 Proposed Schedule of Regular Meetings before considering final approval.

RECOMMENDATION

Approve

Item No. 7.7.2
Page 1 of 2
Bd. Agenda: 12/10/14

Tentative Board Meeting Dates for 2015

Board Meeting	January 14	5:00 p.m.
	February 4	5:00 p.m.
	February 18	5:00 p.m.
	March 4	5:00 p.m.
	March 18	5:00 p.m.
	April 15	5:00 p.m.
	May 6	5:00 p.m.
Budget Workshop	May 20	4:00 p.m.
	May 20	6:00 p.m.
Budget Workshop	June 3	4:00 p.m.
	June 3	6:00 p.m.
	June 7	5:00 p.m.
	July 15	5:00 p.m.
	August 12	5:00 p.m.
	September 2	5:00 p.m.
	September 16	5:00 p.m.
	October 7	5:00 p.m.
	October 21	5:00 p.m.
	November 4	5:00 p.m.
	December 9	5:00 p.m.

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Policy Committee Members and Possible Meeting Dates

ANALYSIS

Two members of the Board of Education serve on the Board Policy Committee. With the completion of the November, 2014 elections, the Board may wish to appoint new members to the committee.

Interdistrict appeals, expulsions and Board e-mail use are examples of policies which have been identified for upcoming policy committee meetings. Possible meeting dates include the 7th, 14th and 21st of January, 2015.

RECOMMENDATION

Staff request board appointments to the Policy Committee, along with possible dates for the next meeting.

Approved Biele
Associate Superintendent

Item No. 7.7.3

Page 1 of 1

Date 12/08/14

Bd. Agenda 12/10/14

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

Appoint Christine Deane to serve as the county board representative to vote at the CCBE General Breakfast Membership meeting December 15

ANALYSIS

According to CCBE Bylaws, there shall be one vote for each board member. Each member board shall select one of its members to be the board representative to vote at CCBE General Membership meetings.

RECOMMENDATION

Approve

Item No. 7.7.4
Page 1 or 2
Bd. Agenda: 12/10/14



CCBE County Member Board Voting Representative Form

We are asking CCBE county member boards to help identify their county voting representative who will be attending the CCBE General Breakfast Membership meeting.

CCBE member county boards elect the CCBE officers, adopt the Bylaws, and the Legislative Policy Platform during the CCBE General Membership meetings. It is very important that representatives (one from each county selected by CCBE members in that county) attend CCBE meetings so that the business of the association can occur. Any member of a county board may attend, initiate action or participate in debate and discussion at these meetings but only the representatives may vote.

According to the CCBE Bylaws, Article IV, Section 5, there shall be one vote for each member board. Each member board shall select one of its members to be the board representative to vote at CCBE General Membership meetings. A quorum constitutes one-third of member boards that will be defined at the beginning of each membership meeting.

The _____ county board of education wishes to select _____ to serve as the county board representative to vote at the CCBE General Breakfast Membership meeting scheduled Monday, December 15.

Please complete the information below and return it to Charlyn Tuter, CCBE Program Manager, via email at ctuter@csba.org or by fax at (916) 371-3407.

**County Board of Education
Ronald L. Stewart Center
77 Santa Barbara Road, Pleasant Hill, California
November 5, 2014**

- ROLL CALL:** Pamela Mirabella, Area 1 Trustee; Christine Deane, Area 2 Trustee; Daniel Gomes, Area 3 Trustee; Richard Asadoorian, Area 4 Trustee; and Cynthia Ruehlig, 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 Vice President Gomes at 5:00 p.m. with the recitation of the Pledge of Allegiance.
- AGENDA REVIEW AND ADOPTION** Mr. Asadoorian moved, Ms. Mirabella seconded, and the Board voted 5-0-0 to approve the agenda as amended, item 9.2 pulled by Mr. Asadoorian.
- Ayes: Mirabella, Asadoorian, Gomes, Ruehlig, Deane
Noes: None
Absent: None
Abstain: None
- PUBLIC COMMENT** Walter Ruehlig presented a bouquet of flowers to his wife, Board member Cynthia Ruehlig and commended her for setting the bar high as a board member.
- RECOGNITIONS - none**
- CLOSED SESSION - none**
- PUBLIC HEARING - none**
- ADMINISTRATIVE ITEMS**
- SUPERINTENDENT'S REPORT** Karen Sakata, Deputy Superintendent, reported that Dr. Ovick and she recently attended the California County Superintendent's Association (CCSESA) conference. They also attended the Diablo Valley College Principals and Superintendents Breakfast, the Common Core Summit, and the East Bay Leadership Council - Poverty Awareness Workshop. On behalf of Dr. Ovick and the COE staff she thanked outgoing Board members Richard Asadoorian and Cynthia Ruehlig for their service to the students and educators in Contra Costa County.
- BUSINESS SERVICES**
Consider Petition to Renew the Clayton Valley Charter High School
- Comments from the Petitioners** Dave Linzey, Executive Director, Clayton Valley Charter High School (CVCHS) thanked the County Office of Education (COE) staff for their recommendations to the petition. CVCHS has accepted those recommendations. Neil McChesney, thanked the Board for their ongoing support and the COE staff for their diligent and thorough review of the petition. He stated that the school has met or exceeded the four criteria required for petition renewal. He requested that the Board approve the renewal of CVCHS for a five-year renewal term.
- Public Comment** Kipp Penovich, Clayton Valley Education Association (CVEA), speaking under item #3 Public Comment, said he hopes there will be oversight for upcoming charters and the drive to expand the schools.
- The following spoke in support of renewal of the CVCHS charter petition: Leigh Klock, Kristy Downs, Kevin King, Julie Pierce, Michael Treppa, David Shuey, Marcia Mason, and Megan Kommer.

Kipp Penovich, CVEA, said he would like clarification regarding the amendment process citing changes which stakeholders were not made aware.

Amber Lineweaver, stated that as a governing board member she is also a petitioner and was unaware of meetings and discussions regarding changes.

Staff presentation of its report on the petition

Bill Clark, Associate Superintendent, Business Services, commended the COE charter oversight committee for their work on the review of the CVCHS renewal petition. He explained the process that was followed by the committee to ensure the petitioners were in compliance with the new Local Control Accountability Plan (LCAP) and Local Control Funding Formula (LCFF). They also identified areas that needed additions or improvements. The charter was asked to continue to expand its oversight of both fiscal and governance by establishing standing committees and also to continue to strengthen their compliance with the Brown Act to ensure there is adequate transparency.

Consider Action to Either Approve Clayton Valley Charter High School Renewal Petition and to Adopt Resolution No. 5-14/15 reflecting approval of the Petition and related factual findings, or to Deny the Petition

Ms. Ruehlig asked if the document was made available to the public. Mr. McChesney shared that the petition with changes has been posted on the CVCHS website. In response to a question from Ms. Ruehlig, Mr. Clark explained that it's not a legal requirement for the County Board to be the appellate body for expulsions. Dr. Comfort explained that the COE is not obligated to take expelled students. The district of residence works with the parents to find an alternate placement. Mr. McChesney said it's included in the petition that the district of residence will be notified of expelled students. Ms. Ruehlig asked if there was a conflict of interest regarding the employment of the spouse of an administrator. Megan Kommer explained that the employee in question was interviewed independently of the administrator. Clarification was made that the spouse of the administrator no longer works at the school. Mr. Asadoorian said CVCHS only needed to meet one of four criteria and they have met all four. He said he believes everything has been validated for approval of this petition.

Ms. Mirabella asked why the changes to the petition weren't presented to the CVCHS governing board. Mr. McChesney said the changes were non-substantive and only clarified information. Ms. Mirabella said she disagrees and believes it should be brought back to the CVCHS governing board so all stakeholders can see it before the County Board sanctions it. She said she believes there should be a Memorandum of Understanding. Also, changing the teacher representatives wording from "shall" to "may" is unacceptable to her. Ms. Mirabella stated that the County Board has been the appellate body for all charters and she would like to see that continue. She shared she had received information that a loan could be taken by CVCHS to fund another charter school. She noted that Dave Linzey's salary was not included in the CVCHS pay schedule. Ms. Deane said she feels the issues brought up have been addressed.

Mr. Asadoorian moved to adopt Resolution #5-14/15 as presented, Ms. Ruehlig seconded. Ms. Mirabella moved to amend the motion by adding the County Board of Education as the appellate body for expulsions. The motion died for lack of a second. The Board voted 5-0-0 to adopt the resolution as presented.

Ayes: Mirabella, Asadoorian, Gomes, Ruehlig, Deane
Noes: None
Absent: None
Abstain: None

Review the Legal Standards for the Establishment of a Countywide Charter Petition which differ from a Regular Charter Petition as Governed Under Education Code 47605

Bill Clark, Associate Superintendent, shared that the Board had requested staff bring forth a summary of the differences between a charter petition that is denied by a district then appealed to the County Board and a countywide charter petition presented directly to the County Board. He explained that countywide petitions have unique characteristics and a higher threshold that needs to be met as far as the justification for that countywide petition. Countywide charters must offer services to a pupil population that would benefit from those services that cannot be served as well by a charter school that operates in only one school district. The County Board may impose any additional requirement beyond those required by the law itself that it considers necessary for a sound operation of a countywide school. The hearing on the countywide charter petition will be scheduled for December 10.

Staff Report

None

EDUCATIONAL SERVICES

Staff Report

Dr. Pamela Comfort, Associate Superintendent, Educational Services, reported that Janelle Kubinec from West Ed recently made a presentation to all school districts. One of the recommendations was for Local Education Agencies (LEA)s to look at goals in their LCAP for the current year and consider consolidating some of those goals by making them broader. She shared that Dr. Lindy Khan, who leads the COE LCAP development effort, has worked with staff members to consolidate the goals on the COE plan.

Dr. Comfort explained that next year the Williams Report, which is given to the COE Board and district board members, will be replaced by a link on the website so as not to use as much paper. She shared that the reviews, the site visits, and review for sufficient materials are done annually. The team visits sites that are identified by the California Department of Education (CDE) as being required to have a visit. Dr. Comfort thanked Eloise Mendoza-Hines who has taken over the role of coordinating the visits. She further explained that anyone who thinks there is something insufficient at a school site can file a Williams complaint.

HUMAN RESOURCES

Staff Report

Katie Gaines, Assistant Superintendent, Human Resources, reported that Nicholas Berger has been hired to fill the position of Director, Student Programs, Special Education.

COMMUNICATIONS

Staff Report

Terry Koehne, Chief Communications Officer, reported that the Communications Office continues to work with the County Health Services Department in regard to developing and passing along information regarding the Ebola virus and entero virus. The feedback from districts and superintendents has been positive in helping them to communicate the resources that are available.

TECHNOLOGY SYSTEMS

Staff Report

None

BOARD

Legislative Update

None

PUBLIC COMMENT

None

CONSENT AGENDA

Consider approval of minutes of October 15, 2014

Ms. Mirabella moved, Mr. Asadoorian seconded, and the Board voted 5-0-0 to approve item 9.2 as presented.

Consider Acceptance of Public Gift *Donation of Use of Diamond Resorts timeshare (estimated value \$701.50) from Ms. Francis Diaz for East County LMC Transition Program.*

Ayes: Mirabella, Asadoorian, Gomes, Ruehlig, Deane
Noes: None
Absent: None
Abstain: None

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

Ayes: Mirabella, Asadoorian, Gomes, Ruehlig, Deane
Noes: None
Absent: None
Abstain: None

CORRESPONDENCE/EVENTS CALENDAR

Correspondence: None

Calendar of Events:

December 14 – 16, CSBA Annual Conference, Moscone Center, San Francisco

December 16, Qtly Awards Ceremony, WCDF, 11:00 a.m. – 12:00 p.m.

December 17, Qrtly Awards Ceremony, MCDF, 10:30 – 11:30 a.m.

BOARD REPORTS OF ACTIVITIES Ms. Ruehlig commented that she has enjoyed working with the Board, Dr. Ovick, and staff while serving on the Board. Mr. Asadoorian reported that he hand delivered a thank you letter acknowledging the actions of the Marchus staff during a recent bomb scare. He recently attended a Liberty Performing Arts fundraiser. Ms. Deane visited the CVCHS Students Travel Fair and toured the CVCHS campus. She spoke at the Moraga Rotary. Ms. Mirabella visited the Community Day Schools, Juvenile Hall, and Byron Boys Ranch. She also visited Caliber Charter with Bill Clark. She presented outgoing Board members Cynthia Ruehlig and Richard Asadoorian with tokens of appreciation. She congratulated Christine Deane on her reelection.

Meeting adjourned at 7:35 p.m.

Joseph A. Ovick, Ed.D., 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 November 5, 2014, 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@cccoe.k12.ca.us.

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE (clear, concise statement for the Board meeting agenda which indicates exactly what will be discussed)

Consider approval of applications for Temporary County Certificates. (See monthly Summary Report attached.)

ANALYSIS (overviews of the issue -- Attach all background information Board members will need to consider or vote on this issue. As appropriate, refer to the "who, what, when, and how" elements of the item.)

Education Code Section 44332 and 44332.5 authorize the issuance of Temporary County Certificates and the payment of warrants to individuals who hold the TCC and are shown below.

EDUCATION CODE 44332

Except where that service is provided by a school district authorized to register certification documents pursuant to Section 44332.5, each county or city and county board of education may issue temporary certificates for the purpose of authorizing salary payments to certified employees whose credential applications are being processed or to personnel employed in children's centers or other preschool educational programs whose permit applications are being processed. However, the individual must have demonstrated proficiency in basic reading, writing, and mathematic skills pursuant to the requirements of Section 44252.5. The applicant for the temporary certificate shall make a statement under oath that he or she has duly filed an application for a credential or permit together with the required fee and that, to the best of his or her knowledge, no reason exists why a certificate or permit should not be issued. The certificate or permit shall be valid for not more than one calendar year from the date of issuance.

The county or city and county board of education shall cancel the temporary certificate or permit immediately upon receipt of certification in writing from the commission that the applicant apparently does not possess adequate academic qualifications or apparently has a criminal record that would disqualify the applicant.

In no event shall a temporary certificate issued to a permit applicant be valid beyond the time that the commission either issued or denies the originally requested permit. In no event shall a temporary certificate issued to a credential applicant be valid beyond the time that the commission provides written notification to the county or city and county board of education that the applicant apparently does not possess adequate qualifications, that the commission has received facts that may cause denial of the application, or issues or denies the originally requested credential.

RECOMMENDATION (Advise approval or adoption, or note that the item is for information only.)

Approve as authorized by above-cited section of the Education Code.

Approved Latic Gaines
Assistant Superintendent, Human Resources


Date 12-3-14

Item No. 9.2


Page 1 of 9

Bd. Agenda _____


CONTRA COSTA COUNTY OFFICE OF EDUCATION
Temporary County Certificates Processed During the Month of
October 2014

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	
1																						
2	<i>Acalanes</i>																					
3	<i>Antioch</i>																					
4	<i>Brentwood</i>																					
5	<i>Byron</i>																					
6	<i>Canyon</i>																					
7	<i>John Swett</i>																					
8	<i>Knightsen</i>																					
9	<i>Lafayette</i>																					
10	<i>Liberty</i>																					
11	<i>Martinez</i>																					
12	<i>Moraga</i>																					
13	<i>Mt. Diablo</i>																					
14	<i>Oakley</i>																					
15	<i>Orinda</i>																					
16	<i>Pittsburg</i>																					
17	<i>WCCC</i>																					
18	<i>San Ramon</i>																					
19	<i>Walnut Creek</i>																					
20	<i>CCCOE</i>																					
21	Totals																					
22	30 Day Substitute	15	2	5	3	8	3	6	2	19	5	68										
23	PIP/STSP/APPEAL/EMERGENCY																					
24	SINGLE SUBJECT																					
25	Art																				0	
26	Business																					0
27	English																					1
28	Foreign Language																					2
29	Home Economics																					0
30	Health Science																					0
31	Industrial Arts/Tech Ed																					0
32	Math																					1
33	Music																					0
34	Physical Education																					2
35	Science - Biology																					0
36	Science - Chemistry																					0
37	Science - Geological																					0
38	Science - Physical																					0
39	Social Science	1																				2
40	MULTIPLE SUBJECT																					
41	Multiple Subject																					0
42	CLAD/BCLAD Permits	3																				29
43	EDUCATION SPECIALISTS																					
44	Deaf and Hard of Hearing																					0
45	Early Childhood																					1
46	Ed. Specialist Mild/Moderate		1																			3
47	Ed. Specialist Moderate/Severe																					0
48	Resource Specialist																					0
49	Visually Impaired																					0


CONTRA COSTA COUNTY OFFICE OF EDUCATION
Temporary County Certificates Processed During the Month of
October 2014

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1																				
	Acalanes Antioch Brentwood Byron Canyon John Swett Knightsen Lafayette Liberty Martinez Moraga Mt.Diablo Oakley Orinda Pittsburg WCCC San Ramon Walnut Creek CCCOE Totals																			
32	SERVICE CREDENTIALS																			
33	Library Media																			
34	Sub Total	0	20	0	2	0	5	1	5	2	0	1	19	3	0	6	12	28	0	5
35	WAIVERS																			
36	Single Subject																			
37	Multiple Subject																			
38	Education Specialist												1							
39	Clinical Rehab												1							
40	Library Media																			
41	Sub Total	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	2
42	OUT-OF-STATE AB877																			
43	Single Subject		1																	
44	Multiple Subject																			
45	Education Specialist																1			
46	Service Credential																			
47	Sub Total	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	2
48	INTERN																			
49	SINGLE SUBJECT																			
50	Art																			
51	Business																			
52	English																			
53	Foreign Language																			
54	Industrial Technology																			
55	Math																			
56	Music																			
57	Science																			
58	Social Science																			
59	Physical Education																			
60	MULTIPLE SUBJECT																			
61	Multiple Subject																			


CONTRA COSTA COUNTY OFFICE OF EDUCATION
Temporary County Certificates Processed During the Month of
October 2014

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U		
																							
1	<i>Acalanes</i>																						
	<i>Antioch</i>																						
	<i>Brentwood</i>																						
	<i>Byron</i>																						
	<i>Canyon</i>																						
	<i>John Swett</i>																						
	<i>Knightsen</i>																						
	<i>Lafayette</i>																						
	<i>Liberty</i>																						
	<i>Martinez</i>																						
	<i>Moraga</i>																						
	<i>Mt.Diablo</i>																						
	<i>Oakley</i>																						
	<i>Orinda</i>																						
	<i>Pittsburg</i>																						
	<i>WCCC</i>																						
	<i>San Ramon</i>																						
	<i>Walnut Creek</i>																						
	<i>CCCOE</i>																						
	Totals																						
62	EDUCATION SPECIALIST																					1	
63	Mild/Moderate																						1
64	Moderate/Severe																						0
65	SERVICE CREDENTIALS																						
66	Administrative Services																						0
67	Pupil Personnel																						0
68	Sub Total	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1	
69	PRELIMINARY/CLEAR																						
70	SINGLE SUBJECT																						
71	Agriculture																						0
72	Art																						0
73	Business																						0
74	Earth Science																						0
75	English																						0
76	Foreign Language																					1	1
77	Home Economics																						1
78	Health Science																						0
79	Math			1																			2
80	Music																						0
81	Physical Education																						1
82	Science - Biology/Life																						0
83	Science - Chemistry																					1	1
84	Science - Geological																						0
85	Science - Physical																						0
86	Social Science											1											2
87	Technology and Industrial Ed.																						0
88	MULTIPLE SUBJECT																						
89	Multiple Subject			1																			5
90	CLAD/BCLAD Permits																						1
91	EDUCATION SPECIALISTS																						
92	Adapted Physical Education																						0


CONTRA COSTA COUNTY OFFICE OF EDUCATION
Temporary County Certificates Processed During the Month of
October 2014

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	
																						
1	Acalanes Antioch Brentwood Byron Canyon John Swett Knightsen Lafayette Liberty Martinez Moraga Mt.Diablo Oakley Orinda Pittsburg WCCC San Ramon Walnut Creek CCCOE Totals																					
93	Deaf and Hard of Hearing																					0
94	Early Childhood																					0
95	Ed. Specialist Mild/Moderate																					1
96	Ed. Specialist Moderate/Severe																					4
97	Reading Specialist																					0
98	Resource Specialist																					0
99	Special Education LH/SH/VH																					0
100	Visually Impaired																					0
101	SERVICE CREDENTIALS																					
102	Administrative	1	1		1					1												6
103	Clinical/Rehabilitative																1					2
104	Health Services - School Nurse																				1	1
105	Literary Media																					1
106	Pupil Personnel										1											1
107	CHILD CENTER PERMITS																					
108	Assistant																					1
109	Associate Teacher																					4
110	Teacher																					1
111	Master Teacher																					0
112	Site Supervisor																					4
113	Program Director																					1
114	Sub Total	1	3	0	1	0	0	0	2	2	2	0	5	0	0	4	8	2	0	0	11	41
115	DESIGNATED SUBJ. AE/CTE																					
116	CCC Office of Education																					3
117	CCC Districts																					2
118	Sub Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	3	5
119																						
120	TOTALS	1	24	0	3	0	5	1	7	4	3	1	26	3	0	10	23	30	0	19	160	
121																						

CONTRA COSTA COUNTY OFFICE OF EDUCATION
Temporary County Certificates Processed During the Month of
November 2014


	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
																					
1	Acalanes Antioch Brentwood Byron Canyon John Swett Knightsen Lafayette Liberty Martinez Moraga Mt. Diablo Oakley Orinda Pittsburg WCCC San Ramon Walnut Creek CCCOE Totals																				
2	33																				
3	1																				
4	1																				
5	2																				
6	7																				
7	6																				
8	12																				
9	4																				
10	33																				
11	0																				
12	0																				
13	0																				
14	0																				
15	0																				
16	0																				
17	0																				
18	0																				
19	0																				
20	1																				
21	0																				
22	0																				
23	9																				
24	0																				
25	0																				
26	0																				
27	0																				
28	1																				
29	0																				
30	0																				
31	0																				

CONTRA COSTA COUNTY OFFICE OF EDUCATION
Temporary County Certificates Processed During the Month of
November 2014


	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1																					
32	SERVICE CREDENTIALS																				
33	Library Media																				
34	Sub Total	0	2	0	0	0	1	0	2	0	0	0	5	7	0	7	4	15	0	4	47
35	WAIVERS																				
36	Single Subject												1								1
37	Multiple Subject																				0
38	Education Specialist																				0
39	Clinical Rehab																				0
40	Library Media																				0
41	Sub Total	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	1
42	OUT-OF-STATE AB877																				
43	Single Subject																				0
44	Multiple Subject																				0
45	Education Specialist																				0
46	Service Credential																				0
47	Sub Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	INTERN																				
49	SINGLE SUBJECT																				
50	Art																				0
51	Business																				0
52	English																				0
53	Foreign Language																				0
54	Industrial Technology																				0
55	Math																				0
56	Music																				0
57	Science																				0
58	Social Science																				0
59	Physical Education																				0
60	MULTIPLE SUBJECT																				
61	Multiple Subject																				0

Acalanes
 Antioch
 Brentwood
 Byron
 Canyon
 John Swett
 Knightsen
 Lafayette
 Liberty
 Martinez
 Moraga
 Mt. Diablo
 Oakley
 Orinda
 Pittsburg
 WCCC
 San Ramon
 Walnut Creek
 CCCOE
 Totals

CONTRA COSTA COUNTY OFFICE OF EDUCATION
Temporary County Certificates Processed During the Month of
November 2014

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
																				
1	Acalanes																			
62	EDUCATION SPECIALIST																			
63	Mild/Moderate																			
64	Moderate/Severe																			
65	SERVICE CREDENTIALS																			
66	Administrative Services																			
67	Pupil Personnel																			
68	Sub Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0
69	PRELIMINARY/CLEAR																			
70	SINGLE SUBJECT																			
71	Agriculture																			0
72	Art																			0
73	Business																			0
74	Earth Science																			0
75	English			1																2
76	Foreign Language																			0
77	Home Economics																			0
78	Health Science																			0
79	Math																			1
80	Music																			0
81	Physical Education																			0
82	Science - Biology/Life																			0
83	Science - Chemistry																			0
84	Science - Geological																			0
85	Science - Physical																			0
86	Social Science																			2
87	Technology and Industrial Ed.																			0
88	MULTIPLE SUBJECT																			
89	Multiple Subject																			6
90	CLAD/BCLAD Permits																			1
91	EDUCATION SPECIALISTS																			
92	Adapted Physical Education																			0

CONTRA COSTA COUNTY OFFICE OF EDUCATION
Temporary County Certificates Processed During the Month of
November 2014

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
																				
1	Acalanes	Antioch	Brentwood	Byron	Canyon	John Swett	Knightsen	Lafayette	Liberty	Martinez	Moraga	Mt.Diablo	Oakley	Orinda	Pittsburg	WCCC	San Ramon	Walnut Creek	CCCOE	Totals
93	Deaf and Hard of Hearing																			0
94	Early Childhood																			0
95	Ed. Specialist Mild/Moderate											1								4
96	Ed. Specialist Moderate/Severe																			3
97	Reading Specialist																			0
98	Resource Specialist																			0
99	Special Education LH/SH/VH																			0
100	Visually Impaired																			0
101	SERVICE CREDENTIALS																			0
102	Administrative																		1	1
103	Clinical/Rehabilitative			1																1
104	Health Services - School Nurse																			0
105	Library Media																			0
106	Pupil Personnel			1																1
107	CHILD CENTER PERMITS																			0
108	Assistant																			0
109	Associate Teacher																		2	2
110	Teacher																		1	1
111	Master Teacher																			0
112	Site Supervisor																			0
113	Program Director																			0
114	Sub Total	0	2	3	0	0	0	2	0	0	0	2	0	0	0	0	0	0	5	5
115	DESIGNATED SUBJ. AE/CTE																			0
116	CCC Office of Education																		1	1
117	CCC Districts																		1	1
118	Sub Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
119	TOTALS	0	4	3	0	0	1	4	0	0	0	9	7	0	13	11	15	0	7	74