



CONTRA COSTA COUNTY
Office of Education

learn • lead • achieve



***2017-18 Agency Summary,
Local Control Accountability Plan,
and Budget***

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION

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INTRODUCTION

Contra Costa County Office of Education

Fiscal Year 2017-18

Introduction: Local Control Funding Formula (LCFF) / Local Control Accountability Plan (LCAP)

In 2013 the California State Legislature approved the Local Control Funding Formula (LCFF). The LCFF eliminated the existing revenue limit formula as well as most restricted programs, and established a “base grant” for school districts and charter schools, as well as supplemental and concentration funding based on the number of students who are English language learners, low income or foster youth. In enacting the LCFF, the Legislature established requirements to complete a Local Control Accountability Plan (LCAP). Completion of the LCAP requires stakeholder engagement as outlined in Section I of the state required template. In order to comply with the stakeholder engagement mandate and to ensure the plan aligns with the community’s goals and priorities, the Contra Costa County Office of Education (CCCOE) prepares an annual calendar of stakeholder meetings, communications, and public hearings. The Engagement Calendar includes the following activities:

- Post information on our webpage
- Send written invitations and respond in writing to questions and comments
- Meet with parent-advisory group(s)
- Conduct board member training and workshops
- Meet with bargaining-unit representatives
- Meet with school site administrators, staff, parents, and students
- Meet with community members
- Hold a public hearing

The LCAP is a planning document created from the input of our stakeholders and representatives. This document meets both the requirements of state law and the expectations of the CCCOE stakeholders. The LCAP is a significant change in how education funding priorities are set, with an emphasis on stakeholders engagement and accountability for the effectiveness of the local education agency’s adopted strategies.

About the CCCOE

The Contra Costa County Office of Education provides education-related services that can be handled most effectively and economically on a regional basis rather than by each of the county’s 274 schools or 18 school districts. These services are provided at the request of districts or to meet state mandates. The County Office of Education is an essential part of Contra Costa’s outstanding public school system. The CCCOE developed a Strategic Plan to guide us in our work supporting our students, staff, and community.

CCCOE Strategic Plan

- **VISION:** Education empowers tomorrow's global citizens.
- **MISSION:** Our mission is to be the premier county education agency providing bold leadership, high quality programs, and innovative services.
- **CORE VALUES:**
 - Respect
 - Integrity
 - Diversity
 - Teamwork
 - Ethical Leadership
 - Creativity/Innovation
 - Advocacy for all learners

Agency Focus— Learn, Lead, Achieve

1. Provide services and products that support **learning** and **accountability**.
2. Take the lead in creating and sustaining **partnerships** and collaborations that strengthen opportunities for learners.
3. Challenge the status quo by promoting an environment that values **creativity**, encourages risk taking, and supports **innovation**.
4. Recruit, support, and retain outstanding **people** for careers in education that reflect our diverse communities.
5. Provide local and regional high-quality **professional development** to meet student, district, and staff needs.
6. Incorporate **technology** to enhance learning and empower users.
7. Use two-way **communication** to evaluate services and inform data-driven decisions.
8. Advocate for all learners by **promoting** the successes and **explaining** the challenges of public education.

Organization

The CCCOE carries out its Vision and Mission through the agency's Superintendent, Board of Education, departments, and programs. The following sections provide an overview of CCCOE programs and services.



County Superintendent of Schools, Karen Sakata

The purpose of the County Office is to provide programs, support and oversight (budget and LCAP) to help ensure the success of Contra Costa's 18 school districts, their schools, and their 176,000+ students.

We provide support in the form of professional development and resources for job-alike groups (Curriculum, Human Resources, Business, and Superintendents' Council). Superintendents and other district staff use our services and are highly satisfied with them because we:

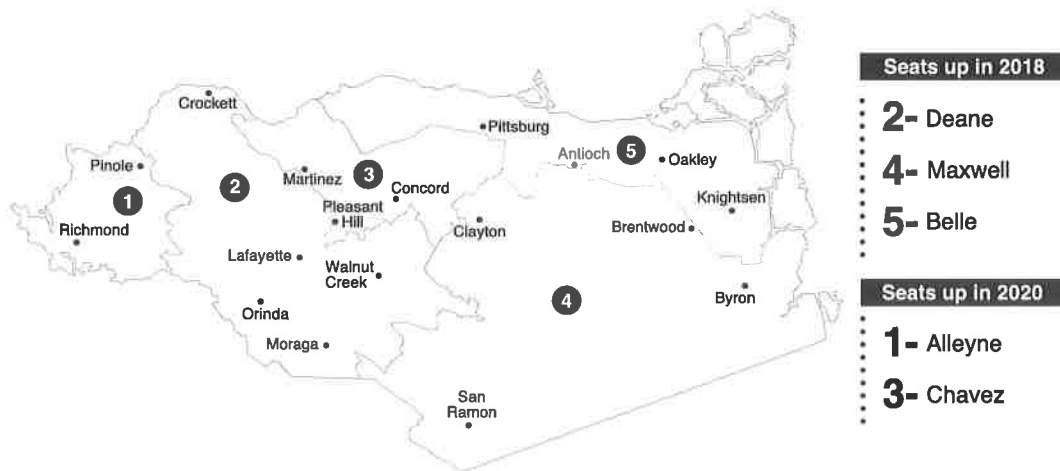
- Provide quality countywide programs for students
- Save school districts money
- Provide regional resources and staff development opportunities
- Support districts in meeting state and federal mandates

By working effectively and efficiently with our school districts, the County Office of Education strengthens our education system while saving dollars – dollars that can be put to use in classrooms.

County Superintendent of Schools, Karen Sakata administers all County Office of Education programs and facilitates cooperation among schools, colleges, universities, government and community organizations. She is responsible for monitoring and approving all school district budgets and Local Control Accountability Plans. She also serves as an advocate for education with the legislature and the public.

Contra Costa County Board of Education

The Contra Costa County Board of Education is the elected Board of Education for the County of Contra Costa. The Board of Education consists of five members elected by trustee district areas to staggered four-year terms. Each Board member represents a different area of the county and must be a registered voter in that area. In accordance with the California Education Code and certain other rules and laws, the Contra Costa County Board of Education serves as the governing board for the juvenile court schools operated by the County Office of Education.



Map is intended for general reference only and should not be used for legal or navigational purposes.

What Does the Board Do?

The Board establishes educational policies for the programs administered by the County Office of Education. These programs include Special Education, Educational Opportunities, Career Technical Education/Regional Occupational Programs (ROP), and Court and Community Schools. The Board also:

- Approves selected curriculum for education programs operated by the County Office of Education
- Reviews and approves the County Office of Education budget
- Hears appeals on interdistrict transfer disputes and expulsion cases
- Advocates on behalf of education on the local, state and national levels
- Acts as the County Committee on School District Organization, which reviews changes in school district boundaries

The Board Members



Trustee Area 4: **Mike Maxwell**
President

[Send email](#)

Blackhawk, Byron, Danville, Diablo, Discovery Bay, San Ramon, and parts of Alamo,
Antioch, Brentwood, Clayton, and Concord

Elected 2014

Term expires 11/29/2018



Trustee Area 5: **Jeff Belle**
Vice President

[Send email](#)

Bethel Island, Clyde, Knightsen, Oakley,
and parts of Antioch, Bay Point,
Brentwood, and Pittsburg
Elected 2014
Term expires 11/29/2018



Trustee Area 1: **Fatima S. Alleyne, Ph.D.**
Clerk

[Send email](#)

El Cerrito, El Sobrante, Kensington, San Pablo,
and parts of Pinole and Richmond
Elected 2016
Term expires 11/27/2020



Trustee Area 2: **Christine W. Deane**

[Send email](#)

Crockett, Hercules, Lafayette, Moraga, Orinda,
Port Costa, Rodeo, and parts of Alamo,
Concord, Martinez, Pinole, Pleasant Hill,
Richmond, and Walnut Creek
Elected 2014
Term expires 11/29/2018



Trustee Area 3: **Vikki J. Chavez**

[Send email](#)

Pacheco and parts of Clayton, Concord, Martinez,
Pittsburg, Pleasant Hill,
and Walnut Creek
Elected 2016
Term expires 11/27/2020

VISION

Education empowers tomorrow's global citizens.

VALUES

Respect • Integrity • Diversity • Teamwork
Ethical Leadership • Creativity/Innovation • Advocacy for all learners

BOARD OF EDUCATION GOALS

OUR MISSION

The mission of the Contra Costa County Board of Education is to establish, maintain and review its policies; approve the annual budget, curricula and COE Local Control and Accountability Plan (LCAP); perform oversight and appellate responsibilities; and support the work of the County Office of Education and County Superintendent of Schools.

GOALS:

- The County Board of Education will serve as ambassadors in the community and advocates for CCCOE programs and for public education in Contra Costa County. The Board will have representation at all major CCCOE program events, and will remain knowledgeable with regard to CCCOE programs and services, and educational issues.
- In partnership with the superintendent, the Board as a governing body, will be a leader in advocating at the local, state, and federal level for all learners through communicating public education's successes and challenges.
- Board members will understand the role of the County Board of Education as defined by California Education Code and County Board Policy, and will remain committed to operate as a cohesive governing body.
- The Board will support the superintendent and staff to increase awareness of programs and services in order to increase parent, business and community participation in CCCOE schools and programs.
- The Board will review, improve and implement effective protocols pertaining to its role as an appellate body (i.e. in the areas of Charter School Authorization and Oversight, Interdistrict Transfers, and Expulsion Appeals).
- The Board will serve as active stakeholders in the CCCOE Local Control Accountability Plan (LCAP) for Court and Community Schools.

Educational Services

Educational Services Department inspires, leads, and supports learners in our communities through innovative and relevant services. The purpose of the Educational Services Department is to provide service, leadership, and technical assistance in the development and implementation of effective curricula and education practices.

The department works on both the local and regional level, serving Contra Costa County schools and districts, County Office Instructional programs, and schools. The department's commitment is to support school improvement and to assist schools as they promote student success.

Educational Services is organized under the following major areas of activity:

Special Education

The Contra Costa County Office of Education provides a full range of services designed to meet the needs of students with disabilities throughout the county, ranging in age from birth to age 22.

Student Programs serves the following:

- Children with Autism
- Community-based instruction and transition programs
- Early start and preschool students
- Emotionally disturbed students
- Severely handicapped and multi-handicapped students
- Students with visual and auditory impairments
- WorkAbility I (Special Education)

These programs provide classes and training that use innovative approaches in a structured, positive environment to support each student in meeting his or her Individual Education Plan (IEP) goals and objectives. Approximately 427 students are served in more than 19 locations throughout the county.

Classroom settings include fully integrated sites on regular school campuses, community-based instruction, and special centers. By offering a range of settings, the programs can address students' individual education needs.

Career Technical Education

CTE/ROP is a career-training program designed for high school juniors and seniors and adult learners. The goal of CTE/ROP is to help students learn about career opportunities and develop job skills.

The Contra Costa County Office of Education delivers state-of-the-art educational programs to nearly 12,000 students and adults. Courses are taught in all comprehensive high schools in Contra Costa County, as well as Emeryville, Berkeley, Albany, and Piedmont high schools, and at three adult sites. The high school program includes a broad range of academically focused career courses such as Art and Animation, Biotechnology, Careers in Teaching, Computer Programming, Environmental Science, Fire

Science, Analytical Forensic Science, Sports Medicine, and Video Production. Among the more than 50 CTE/ROPs in California, Contra Costa County CTE/ROP is the leader with 63 courses that have earned University of California “a-g” approval.

CTE/ROP’s job training courses for adults include high demand health specialties such as Medical Terminology, Clinical Medical Assistant, Administrative Medical Assistant, Industrial Maintenance Mechanic, and Process Plant Operator training in partnership with Chevron.

CTE/ROP is the Contra Costa County Office of Education’s career training program designed for high school juniors and seniors. The goal of CTE/ROP is to help students gain knowledge and skills for future careers. In addition to the skills developed for specific fields, each class helps students develop a résumé, review effective interviewing techniques, and identify sources of employment.

CTE/ROP is an excellent way to prepare for college. If students are uncertain about their college major or career choice, CTE/ROP provides an opportunity to explore a career field. Students use the skills they develop in CTE/ROP to gain higher paying part-time work to help pay for college expenses.

Internships and hands-on experience provide students the opportunity to “try-out” career choices before investing time and money in college or post-secondary training. CTE/ROP also offers job-training opportunities for adults who need to upgrade existing skills or acquire new ones. CTE/ROP-staff assist adult students with job-search information and interview preparation.

Adult Correctional Education

Adult Correctional Education offers educational programs to incarcerated adults and former inmates who are on parole through the following two programs:

- **Parolee Education Programs**
- **Contra Costa Adult School**

In each program, instruction and delivery of services have been designed to ensure opportunities for students to take grade-appropriate academic course work, address basic skill deficits, earn high school credits, earn High School Equivalency (GED/HiSET), and prepare for college and/or careers. Additionally, these programs emphasize the development of pro-social behaviors and life skills.

Parolee Education Programs (PEP)

The Division of Adult Parole Operations (DAPO) of the California Department of Corrections and Rehabilitation has collaborated with the CCCOE to develop educational programs designed to reduce the number of parolees returning to prison. Classes are conducted at parole offices and Day Reporting Centers (DRCs) throughout the state.

Computerized Literacy Learning Centers (CLLC)

Computerized Literacy Learning Centers in Parole Offices and DRCs statewide offer adult basic education in reading, writing, math, earn High School Equivalency (GED/HiSET), and low-level literacy. By offering curriculum and instruction via computers, participants learn at their own pace and are offered lessons tailored to meet their individual learning needs. Other classes offered in this program include financial literacy, college and career readiness, and workforce readiness skills.

Studies show a strong correlation between functional literacy and employment. Today's employers require basic literacy skills that many parolees do not have. More than half read below the sixth grade level and about 70% of them are unemployed. Lack of literacy and employability skills are primary barriers to parole success. Without gainful employment, today's parolees are at a high risk of returning to prison.

The Parolee Education Program's Computerized Literacy Learning Centers offer parolees reading, writing, and math lessons via computer-assisted learning format. An evaluation of the program after two years of operation showed that parolees increased reading and math skills by an average of two grade levels.

Substance Abuse Treatment and Recovery (STAR)

The STAR (Substance Abuse Treatment and Recovery) program is a curriculum-based educational program designed to motivate parolee substance abusers to participate in post-release recovery activities. New skills are presented which help individuals understand the relapse process and prepare for smooth, drug free community transition.

The core components of the STAR Curriculum address the Process of Addiction, the Process of Recovery, Anger Management, and Community Transition, as well as other essential elements that provide participants with information designed to facilitate substance abuse recovery. The curriculum addresses denial and stimulates individual growth through active participation.

The five-step process model of instruction is used to help participants develop a new understanding of their substance abuse problem.

The parolee is motivated to make lifestyle changes. This educational path facilitates disclosure and provides motivation. It also is designed to help parolees understand the thoughts, feelings, and events that trigger relapse. Overall, the program helps them develop insight into core issues involved in changing values and behaviors.

In the spring of 2016, the STAR teachers participated in training to become certified in the state approved anger management curriculum and modified the curriculum to include these classes once a week. Those court ordered to complete this curriculum may now do so through this class as well.

Contra Costa Adult School

The Contra Costa County Office of Education offers educational programs to incarcerated adults. The Contra Costa Adult School is fully accredited by the Western Association of Schools and Colleges.

The educational program is a partnership between the CCCOE and the Contra Costa County Sheriff's Department. Several thousand adult students participate in educational opportunities each year at one of the three jail facilities:

- **Marsh Creek Detention Facility** - Clayton
- **West County Detention Facility** - Richmond
- **Martinez Detention Facility** - Martinez

Students demonstrate success by obtaining a high school diploma or earn a High School Equivalency (GED/HiSET), increasing basic skills, completing a 90-day substance abuse education program, completing competency-based ROP certificates in computer applications, and improving English fluency in English as a second language (ESL) classes, preparing for workforce readiness, and earning ROP certificates by completing projects in the Construction Industries class.

The Contra Costa Adult School is an approved Pearson Vue (GED) and Educational Testing Services (ETS) HiSET Test Center. Both exams are offered regularly throughout the year at each detention facility. Upon completion of the High School Diploma Program, students are awarded their diploma from the Contra Costa County Board of Education.

A transition assistant is on staff of the Contra Costa Adult School to respond to inmate students' requests for information to support their successful transition upon release from custody. As a result of our strong partnership with the Contra Costa Adult Education Consortium (CCAEC), a reentry transition specialist was hired to work with students to create more thorough transition plans and to forge strong collaborative partnerships with the other adult schools, community colleges and other community based partners to more effectively facilitate 'warm handoffs' upon their release. These strong partnerships between the Contra Costa Adult School and community, adult schools, community colleges, and local One-Stop Centers has been significantly strengthened recently.

Curriculum and Instruction

Administrator Leadership Program (ALP)

Accredited by the California Commission on Teacher Credentialing (CTC), ALP is a Professional Preparation Program to Clear Administrative Services Credentials in partnership with the Association of California School Administrators (ACSA) and the New Teacher Center (NTC). ALP provides high-quality, researched-based professional learning and development for new administrators. Credential candidates expand and deepen their leadership knowledge, skills, and behaviors through individualized, job-embedded induction.

After School Education and Safety (ASES) Programs Support

The California Department of Education (CDE) funds the establishment of ASES programs, which include local after school education and enrichment for students in grades K-9. The program aligns, but does not duplicate, the school day and consists of academic, literacy, and enrichment components. CCCOE conducts annual visits to ASES funded sites in the county, to examine and report on current successes, challenges and needs and refine programs to meet their goals.

Bullying Prevention

CCCOE provides professional development in Cyber bullying.

California Content Standards Curriculum and Instruction

CCCOE is dedicated to supporting school districts, educational agencies, and school sites by providing targeted, customized and timely support through facilitation of professional development, teacher and leader workgroups, distinguished speaker series, and guidance in instructional strategies, materials, and assessment for school administrators, teachers and students. CCCOE provides expertise in the California Content Frameworks and Standards in the areas of English Language Arts/English Language Development, Mathematics, Next Generation Science, and History-Social Studies. The goal is to enhance district capacity to provide a means for all students to be college and career ready and thrive in the 21st century workforce.

California Preschool Instructional Network (CPIN), Bay Region IV

The CDE's CPIN is an initiative designed to close *the preparation* gap for three- to five-year olds, including English learners and children with special needs, by providing all children with opportunities to begin kindergarten ready to succeed. CPIN provides high quality professional development for preschool administrators and teachers, highlighting current research-based information, resources, and effective instructional practices.

Curriculum Council

The purpose of the CCCOE Curriculum Council is to support districts and build leadership capacity by providing a forum for curriculum and instruction leaders to receive timely information, share best practices, and engage in collaborative learning and problem-solving around critical and current instructional topics. Recently, this work was extended to include six additional curriculum council subcommittees that provide specific support in Assessment and Accountability, Educational Technology, English Language Arts/English Language Development, History-Social Studies, Mathematics, and Science.

Educational Technology Integration

CCCOE's Educational Technology team supports schools in using technology resources (such as computers, mobile devices, digital cameras, social media platforms and networks, software applications, and the Internet) in daily classroom practices, and in the management of schools. The goal is to enable students to select technology tools to help them obtain information in a timely manner, analyze and synthesize the information, and present it professionally. One tool that CCCOE originated is Ed1Stop, which is a personal web portal for teachers, students, and parents, offering anytime, anywhere access to free and subscription-based services, tools and, resources designed to enhance student learning.

Gold Ribbon Schools

The California Department of Education created the Gold Ribbon Schools Award to recognize and honor outstanding educational programs and practices. CCCOE supports schools in completing the application and then visiting each school to validate that the written application mirrors what is actually happening at the site. Currently there are 45 (2 high, 6 middle, and 37 elementary) Gold Ribbon Schools in Contra Costa County.

Local Control Funding Formula (LCFF) and Accountability Plans (LCAP)

LCFF requires districts to develop and implement LCAPs. CCCOE Educational Services and Business departments collaboratively train, support, guide, review, and make recommendations for the County Superintendent's approval of district LCAPs.

Local Planning and Advisory Council for Early Care and Education (LPC)

The LPC provides input and guidance in the affordability and accessibility of quality child care and early educational opportunities for all children through community assessment, advocacy, resource development, and cross-agency collaboration. The council consists of 25 volunteers appointed jointly by the Contra Costa County Board of Supervisors and the Contra Costa County Superintendent of Schools, and is facilitated by CCCOE staff.

Early Childhood Professional Development Program (PDP)

The PDP is designed to improve the quality of programs in licensed childcare centers, homes, and schools by supporting the continuing early childhood education of caregivers and supporting the retention of staff.

Quality Rating and Improvement System (QRIS)

In collaboration with First 5 Contra Costa, the Child Care Council, and local community colleges, CCCOE's QRIS Initiative establishes standards to support developmentally appropriate practices for infants, toddlers and preschool age children. QRIS provides the *Quality Continuum Framework* that rates programs on various elements of quality, such as teacher-child ratios, teacher qualifications, the program's environment and activities, and teacher-child interactions. Areas for growth are identified. QRIS also offers services such as professional development, on-site coaching, and professional growth advising for adults working in early child care and education settings. QRIS is a systemic approach to assessing, improving, and communicating the level of quality in early care and education programs.

Science, Technology, Engineering, Arts, and Mathematics Education (STEAM)

CCCOE is a county-wide and regional leader in STEAM education, an initiative which deeply integrates learning in the fields of Science, Technology, Engineering, the Arts and Mathematics to engage all students in authentic learning experiences aligned with the California Content Standards. STEAM provides students with access to business professionals, instructional resources, and learning experiences to prepare all students for future success in a rapidly emerging 21st Century technological world.

Teacher Development and Induction Program (TIP)

Accredited by the California Commission on Teacher Credentialing (CTC) as a Professional Preparation Program to Clear Teaching Credentials, TIP provides a pathway for teachers to clear their teaching credentials. TIP is a consortium of public, charter, and private schools, in Contra Costa, Alameda, and Solano Counties. The program partners with the New Teacher Center (NTC), St. Mary's College, and the Contra Costa County Special Education Local Plan Area (SELPA). TIP provides high-quality, researched-based professional learning and development for new teachers. Credential candidates expand and deepen their teaching knowledge, skills, and behaviors through individualized, job-embedded induction.

Title III Support - Language Instruction for English Learners and Immigrant Students

English learner development support services are offered at the district, county and regional levels. CCCOE provides Title III regional accountability support services for districts that do not meet their English learner growth targets. Title III services include providing districts with information about English learner professional development, curriculum, and resources.

Tobacco Use and Prevention Education (TUPE)

TUPE's is A CDE funded program with the focus of reducing youth tobacco use by helping young people make healthy decisions. TUPE uses research validated instruction and activities that build knowledge as well as social skills and youth-development assets.

Transitional Kindergarten (TK)

TK, introduced through state Senate Bill 1381, amends the kindergarten entry age from five years old by December 2 to five years old by September 1. TK incrementally moved the kindergarten entry age one month a year throughout a three-year period. TK has evolved into year one of a two-year kindergarten experience. It provides young children with the time necessary to develop the social, emotional, and academic skills needed to successfully complete kindergarten. CCCOE provides districts' TK programs with professional development, and access to facts about the law, resources, and additional local and statewide events and activities. CCCOE also oversees the TK Stipend Project, which provides educational incentives for TK teachers and teachers in California State Preschool programs to become more knowledgeable about teaching in a TK environment.

Williams

As a result of the legislation stemming from the settlement of a class-action lawsuit, CCCOE's Williams project is responsible for conducting annual visits to low-performing schools to ensure that all students have access to instructional materials, school facilities that are safe and clean, and teachers that are appropriately trained to teach in the classroom to which they are assigned.

Court and Community Schools

The Contra Costa County Office of Education operates many different programs for high-risk juveniles, including those referred by probation and by local school districts for expulsion, behavioral issues or school attendance problems, and those in probation court facilities. The programs provide challenging academic curriculum and assist students in developing positive social skills.

School Mission and Expected School-wide Learning Results

The mission of the CCCOE Court and Community School program is to ensure academic improvement and successful transition while promoting pro-social skills. According to the Expected School-wide Learning Results (ESLRs) students will be able to:

- Utilize technology
- Improve academic performance
- Exhibit appropriate work habits and behavior
- Show respect for peers and staff
- Exhibit self-control and accept guidance
- Develop life-long learning goals

Our Schools

The **Golden Gate Community School Program** is an alternative education program serving the academic needs of students during their enrollment. All courses taken and credits earned are transferable to the student's home district. The school's main purpose is to prepare the students to return to their home districts.

Golden Gate Community School provides the following learning opportunities:

- Complete a course of study leading to a high school diploma, including "a-g" courses
- Develop individual potential and an appreciation of self and others while learning to become productive citizens
- Develop individual talents, critical thinking and problem-solving skills, and the knowledge to succeed

Golden Gate offers an Independent Study Program plus 8 classes in the following cities:

- Martinez - 1 class
- Rodeo - 1 class
- Pittsburg - 2 classes
- Brentwood - 1 class

Delta Vista High School is one of two Court School Programs operated by the CCCOE. It is located at the Orin Allen Youth Rehabilitation Facility in Byron.

The school program is comprised of five multi-subject classrooms and one specialized classroom. Subjects include:

- English Language Arts/Development
- Construction Trades
- Reading Intervention
- History/Social Science
- Mathematics
- Earth Science/Life Science
- Physical Education
- Computer Applications

Students are taught by credentialed staff and receive standards based academic coursework. Young men who earn all of the necessary credits are eligible to receive their high school diplomas. This site also runs a work experience program where student jobs are assigned on the facility and require work related instruction with one of the school's teachers.

Delta Vista High School screens and prepares students for the High School Equivalency Test. "A-g" courses are available. We also provide special education and tutoring services.

Mt. McKinley School is the COE's Court School Program located in the Juvenile Hall facility in Martinez.

The site serves students who are considered "at risk" and are either incarcerated or in some phase of the judicial process.

Mt. McKinley School also offers the educational program for two placement units run by Contra Costa Probation. The Girls in Motion Program (GIM) and the Youthful Offender Treatment Program for boys (YOTP) are placement programs in which the residents are sentenced by the court for up to nine months. In these programs students can earn their credits for a high school diploma, as well as receive guidance and treatment by the Probation staff.

Instructional Program

The focus of the Mt. McKinley School is to provide curricular and academic opportunities, while modifying behavior with the ultimate goal being a successful transition to the students' next educational placement.

Students in the school take grade-appropriate academic courses. Those in high school work on earning high school credits.

Academic classes may include:

- English Language Arts/Development
- History/Social Science
- Health/Physical Science
- Earth Science/Life Science
- Life Skills/Career Education
- Mathematics
- Computer Applications

In addition, the Mt. McKinley School offers:

- Reading Intervention
- Technology lab and classroom computers
- Transcript collection and evaluation
- Transition Services
- Assessment Center
- High School Equivalency Test
- Access to the Contra Costa County on-site library

The CCCOE Court and Community School Programs are Western Association of Schools and Colleges (WASC) accredited.

Special Programs

Special Education services are offered in an Instructional Support Program model. Since students need to remain on the living units at Juvenile Hall, identified students are served in their classrooms by special education staff in a push-in model or are pulled out to a learning center. In addition, there is a student study team process to explore and problem-solve in order to help students who are experiencing difficulties or who have been referred for special education services.

In our attempt to meet the needs of all learners, our program has adopted a Reading Intervention Program for low-level readers. Students referred to the reading program receive assistance with reading in a one-on-one or small group setting.

All classroom teachers are certified to work with English Language Learners within their classrooms. In addition, all English Learners are administered the CELDT Test and participate in a standards aligned English Language Development program.

Communications

The Communications Office provides a wide variety of communications and public relations services to county school districts and COE sites and programs, including:

- Award-winning communications and public relations materials including writing, photography, and graphic and Web design;
- Public information including educational facts and statistics, calendars, new resident information, etc.;
- Media relations, publicity, and crisis communication;
- Public relations and marketing training and consultation;
- Publications: *Dateline* (monthly newsletter for teachers), *e-Circuit* (quarterly newsletter for COE Employees), *State of the Schools* (annually), *Public Schools Directory* (annually), *Fingertip Facts* (annually), and brochures, flyers, displays, social media, etc. (as needed);
- Academic and special events/programs including Contra Costa County Teacher of the Year Program, Mock Trial, and Model United Nations.

Human Resources

The Human Resources Department serves the employees of the County Office of Education in multiple ways, including:

- Recruitment and selection
- Credential services
- Classification, salary and benefits administration
- Contract interpretations
- Safety and wellness
- Training and employee relations

The Department also serves the county school districts by:

- Coordinating teacher and substitute job fairs to recruit staff for school districts and County Office programs
- Providing training for school district substitutes
- Providing legal updates for school district personnel
- Ensuring that all Contra Costa teachers are credentialed, and assigned to teach appropriate subjects

Technology

Technology encompasses every aspect of the county's educational system. Whether it's through training, grants, repair or planning, the County Office of Education supports the county's teachers, staff, schools and districts in many ways, including:

- Tyler/Munis Financial and Human Resources Modules
- Infrastructure Assistance
 - ISP Services
- Planning and Communication
 - Help with district technology plans
 - Forums: Technical Advisory Council (TAC), Educational Technical Advisory Council (ETAC)
 - Database solutions
 - Video conferencing

Business and Administrative Services

The Business and Administrative Services Department coordinates the services provided by District Business Services, Fiscal Services, Accounting Services and General Services. Under the direction of the Associate Superintendent, the department assists in the development and implementation of policies and provides administrative support to the County Committee on School District Organization.

Business and Administrative Services coordinates the following services:

District Business Services: Provides financial advisory services to the 18 school districts in Contra Costa County and to the Fiscal Services Department within the County Office of Education. District Business Services is also the regional coordinator for Medi-Cal Administrative Activities (MAA) reimbursement.

District Payroll Services: Provides service, support and assistance in the area of payroll and retirement reporting to 18 school districts, nine charter schools and the community colleges of Contra Costa County. In addition, this department processes over 150,000 warrants and over 15,000 W-2s annually for 16 school districts.

Accounting Support Services: Provides payroll, accounts payable, accounts receivable, ADA reporting and conference and travel reimbursements for the County Office of Education.

Fiscal Services: Provides all budget and accounting services for the County Office of Education.

Medi-Cal Reimbursement Programs: Provides support for both the LEA Billing and MAA programs. These reimbursement programs support continued efforts in providing effective and quality health programs for students.

General Services: Provides facilities planning, construction management, maintenance and operations, and purchasing services for the County Office of Education.

Board Policies: Provides Board policies, regulations, and bylaws.

LCAP

Legislation enacted in 2013–14 made major changes both to the way the state allocates funding to school districts and the way the state supports and intervenes in underperforming districts. The legislation was the culmination of more than a decade of research and policy work on California’s K–12 funding system. In addition to creating a new funding formula, the 2013–14 package of legislation establishes a set of new rules relating to school district transparency and accountability. Specifically, under the new rules, districts are required to adopt Local Control and Accountability Plans (LCAPs). Districts that do not meet the goals specified in their LCAPs and fail to improve educational outcomes are to receive assistance through a system of support and intervention.



LOCAL CONTROL
ACCOUNTABILITY PLAN



2017-2018 LCAP Overview

Local Control Funding Formula (LCFF)

The LCFF is California's new formula for determining the level of state funding provided to school districts, and County Offices of Education.

Much of the funding is dedicated to improve the learning outcomes for three groups of students: English Learners (EL), Low Income (LI), and Foster Youth (FY).

Types of LCFF Funding:

BASE = equal per-student funding based on grade spans

SUPPLEMENTAL = funding district receives based on number of EL, LI, and FY *unduplicated students

CONCENTRATION = funding district receives due to having more than 55% unduplicated students

**Unduplicated count: Students can only be counted in one of the target areas— Low Income, Foster Youth, or English Language Learner.*

The LCFF and the LCAP

Local Control Accountability Plan (LCAP)

The LCAP is the CCCOE's three-year plan for how it will use state LCFF funding to serve all students, including English learners, low-income students, and foster youth.

The state-mandated LCAP template includes:

- A. Stakeholder Engagement
- B. Goals, Actions, and Expenditures
- C. Annual Updates

CCCOE's Court and Community School LCAP addresses the Ten State Priorities through its:



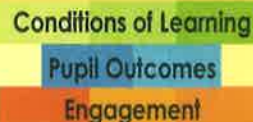
5 goals

40 Actions and Services

Ten State Priorities



Each State Priority must be addressed and is grouped into 3 areas:



County Office Overview

The Contra Costa County Office of Education's Mission:

Our mission is to be the premier county education agency providing bold leadership, high quality programs, and innovative services.

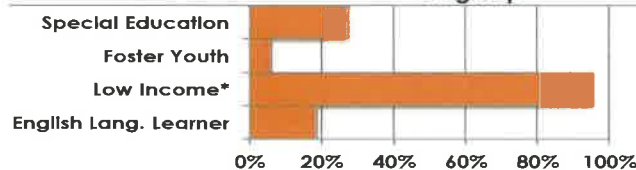
Court and Community Schools' Mission:

The mission of the CCCOE Court and Community Schools is to provide quality instruction to all students, while promoting socially responsible and respectful behavior in a supportive and safe environment.

3 Schools:

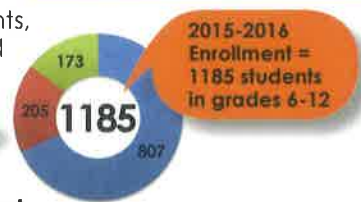
- Delta Vista High School
- Golden Gate Community School
- Mt. McKinley School

% of All Students in Each Subgroup



Annual Budget (LCFF, Federal, Grants)

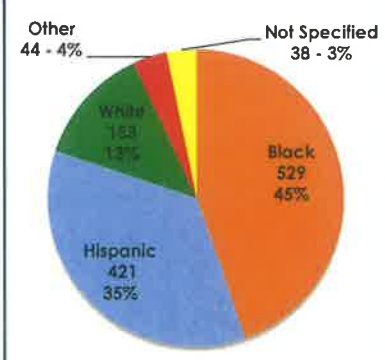
Base:	\$2,866,889
Supplemental & Concentration:	\$1,463,438
Title I (Federal):	\$ 928,843
Total Annual Budget:	\$5,259,500



2016-17 Staff – 46

DV	5 Certificated 4 Classified
GG	7 Certificated 6 Classified
MM	16 Certificated 8 Classified
TOTAL	28 Certificated 18 Classified

All students by Ethnicity/Race



*Court schools are reported as 100% low Income.

Contra Costa County Office of Education LCAP Goals

5 Goals

The 5 LCAP Goals are aligned with the ten State Priority areas, in addition to the Strategic Plan Report objectives:

Goal #1



Foster respectful and collaborative school cultures that promote students' social-emotional well-being and increased engagement.

Goal #2



Provide programs and supports to address students' specific needs in order to enhance their learning and to be prepared for a successful transition to their district school and/or to be college and career ready.

Ensure that all students have access to the appropriate instructional staff, standards-aligned curriculum resources and safe facilities to ensure an environment conducive to learning.



Goal #3



Continue to work with each school district to ensure that there is an appropriate plan to ensure the provision of instruction for expelled pupils.

Goal #4

Coordinate services with key agencies and school districts to support foster youth to overcome barriers to educational success that will lead to high school graduation and successful transition to post-secondary and/or employment.



Goal #5

LCAP Progress Indicators

3 Schools:

- Delta Vista High School (DV)
- Golden Gate Community School (GG)
- Mt. McKinley School (MM)

2015-16 Progress:

Reduced number of Suspensions—

- MM Up by 1% from 4% to 5%
- DV Down by 0.5% from .05% to 0%
- GG Down by 7% from 23% to 16%

Reduced the number of Behavior Referrals—

- MM Down by 6% from 32% to 26%
- DV Down by 4% from 31% to 27%
- GG Down by 12% from 33% to 21%

Golden Gate Community Schools (GG)

Attendance Improvements—

- ✓ Increased Attendance by 4% from 76% to 80%
- Decreased Chronic Absences by 6% from 71% to 65%
- Decreased Truancy rate by 1% from 56% to 55%

Pre- and Post-Test Reading Gains —

Each student is tested upon entering our program and then again in 90 days.

- MM Up by 4% from 59% to 63%
- DV Up by 34% from 52% to 76%
- GG Up by 21% from 42% to 63%

Pre- and Post-Test Mathematics Gains —

- MM Up by 18% from 52% to 70%
- DV Up by 14% from 50% to 64%
- GG Down by 16% from 69% to 53%



Stakeholder Engagement

LCAP Stakeholder Input Meetings

Documents Shared:

- LCFF/LCAP Overview
- State Education Priorities
- Historical Data
- Inventory of Site Programs
- LCAP Drafts
- Budget Summaries
- Written Responses to Questions
- LCAP Acronyms and Definitions

Public Hearings

LCAP Adoption Process:

- A. Board Budget Workshop
- B. LCAP Public Hearing
- C. LCAP Adoption



See Agenda Item 9.2



FINANCIAL DATA

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION -TOTAL GENERAL FUND

Description	2016-17 Estimated Budget	2017-18 Adopted Budget
REVENUES		
LCFF	\$ 24,687,254	\$ 24,496,344
Federal Revenue	3,345,869	2,944,824
State Revenue	19,138,641	18,330,557
Local Revenue	28,243,771	27,853,309
TOTAL REVENUES	75,415,535	73,625,034
EXPENDITURES		
Certificated Salaries	19,448,824	19,904,904
Classified Salaries	16,798,265	17,262,312
Employee Benefits	18,536,172	19,530,087
Books and Supplies	2,956,950	2,101,604
Services and Other Operating Expenditures	17,831,701	16,766,447
Capital Outlay	315,575	698,000
Other Outgo (Excluding Indirect Costs)	456,653	452,038
Other Outgo - Indirect Costs	(350,722)	(196,786)
TOTAL EXPENDITURES	75,993,418	76,518,606
EXCESS (DEFICIENCY)	(577,883)	(2,893,572)
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
Transfers In	1,500	-
Transfers Out	350,000	350,000
Contributions	-	-
TOTAL OTHER SOURCES/USES	(348,500)	(350,000)
NET INCREASE (DECREASE) IN FUND BALANCE	(926,383)	(3,243,572)
BEGINNING BALANCE	16,081,313	15,154,930
ENDING BALANCE	\$ 15,154,930	\$ 11,911,358

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION - UNRESTRICTED GENERAL FUND

Description	2016-17 Estimated Budget	2017-18 Adopted Budget
REVENUES		
LCFF	\$ 23,548,985	\$ 23,358,075
Federal Revenue	-	-
State Revenue	745,228	622,374
Local Revenue	2,728,101	2,752,873
TOTAL REVENUES	27,022,314	26,733,322
EXPENDITURES		
Certificated Salaries	5,170,108	5,246,216
Classified Salaries	7,726,965	8,086,371
Employee Benefits	6,392,573	6,918,997
Books and Supplies	890,217	693,770
Services and Other Operating Expenditures	8,109,322	7,777,872
Capital Outlay	213,975	248,000
Other Outgo (Excluding Indirect Costs)	86,185	86,185
Other Outgo - Indirect Costs	(4,092,783)	(4,240,628)
TOTAL EXPENDITURES	24,496,562	24,816,783
EXCESS (DEFICIENCY)	2,525,752	1,916,539
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
Transfers In	-	-
Transfers Out	350,000	350,000
Contributions	(2,227,912)	(1,524,637)
TOTAL OTHER SOURCES/USES	(2,577,912)	(1,874,637)
NET INCREASE (DECREASE) IN FUND BALANCE	(52,160)	41,902
BEGINNING BALANCE	5,777,093	5,724,933
ENDING BALANCE	\$ 5,724,933	\$ 5,766,835

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION - RESTRICTED GENERAL FUND

Description	2016-17 Estimated Budget	2017-18 Adopted Budget
REVENUES		
LCFF	\$ 1,138,269	\$ 1,138,269
Federal Revenue	3,345,869	2,944,824
State Revenue	18,393,413	17,708,183
Local Revenue	25,515,670	25,100,436
TOTAL REVENUES	48,393,221	46,891,712
EXPENDITURES		
Certificated Salaries	14,278,716	14,658,688
Classified Salaries	9,071,300	9,175,941
Employee Benefits	12,143,599	12,611,090
Books and Supplies	2,066,733	1,407,834
Services and Other Operating Expenditures	9,722,379	8,988,575
Capital Outlay	101,600	450,000
Other Outgo (Excluding Indirect Costs)	370,468	365,853
Other Outgo - Indirect Costs	3,742,061	4,043,842
TOTAL EXPENDITURES	51,496,856	51,701,823
EXCESS (DEFICIENCY)	(3,103,635)	(4,810,111)
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
Transfers In	1,500	-
Transfers Out	-	-
Contributions	2,227,912	1,524,637
TOTAL OTHER SOURCES/USES	2,229,412	1,524,637
NET INCREASE (DECREASE) IN FUND BALANCE	(874,223)	(3,285,474)
BEGINNING BALANCE	10,304,220	9,429,997
ENDING BALANCE	\$ 9,429,997	\$ 6,144,523

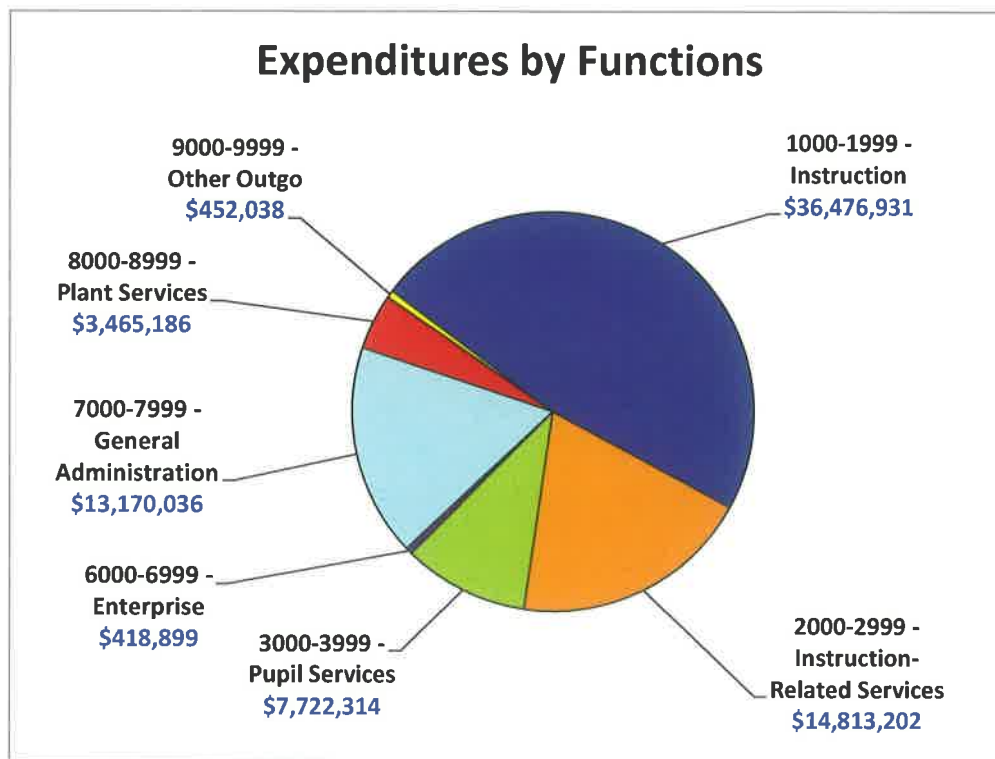
CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION - EXPENDITURES BY FUNCTIONS

2017-18
BUDGET ADOPTION

EXPENDITURES by FUNCTIONS:

1000-1999 - Instruction	\$	36,476,931
2000-2999 - Instruction-Related Services		14,813,202
3000-3999 - Pupil Services		7,722,314
6000-6999 - Enterprise		418,899
7000-7999 - General Administration		13,170,036
8000-8999 - Plant Services		3,465,186
9000-9999 - Other Outgo		452,038
TOTAL EXPENDITURES	\$	76,518,606



CONTRA COSTA COUNTY OFFICE OF EDUCATION

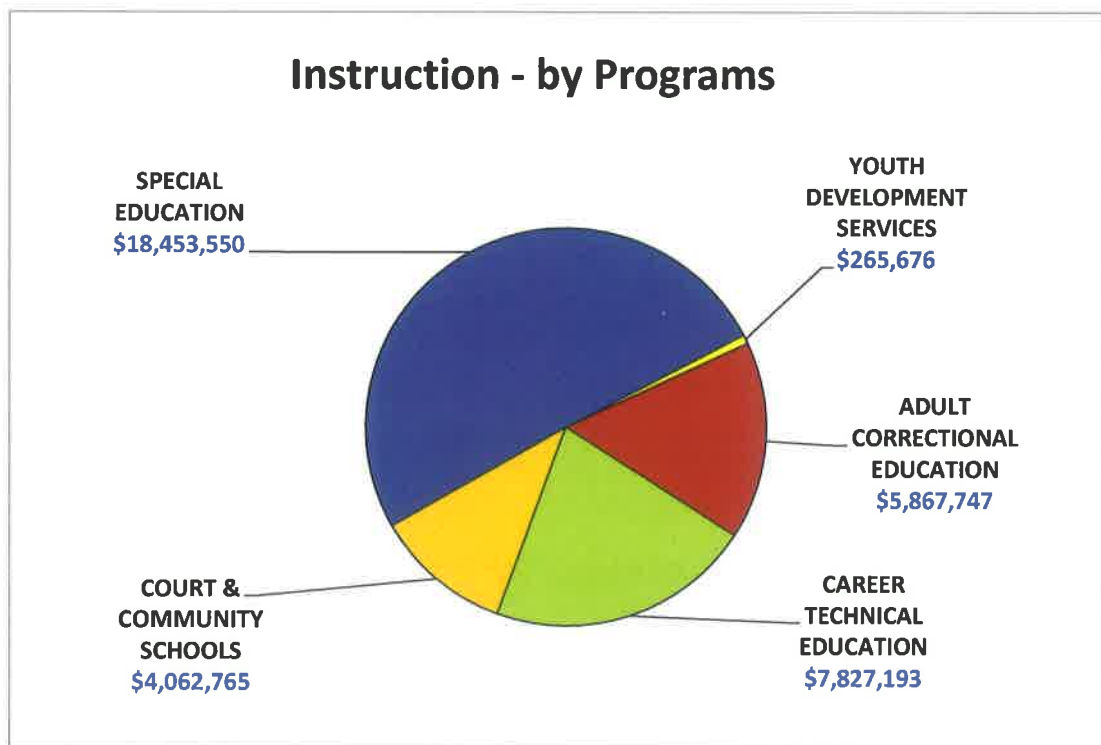
2017-18 BUDGET ADOPTION - INSTRUCTION

2017-18

BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

ADULT CORRECTIONAL EDUCATION	\$	5,867,747
CAREER TECHNICAL EDUCATION		7,827,193
COURT & COMMUNITY SCHOOLS		4,062,765
SPECIAL EDUCATION		18,453,550
YOUTH DEVELOPMENT SERVICES		265,676
TOTAL EXPENDITURES	\$	36,476,931



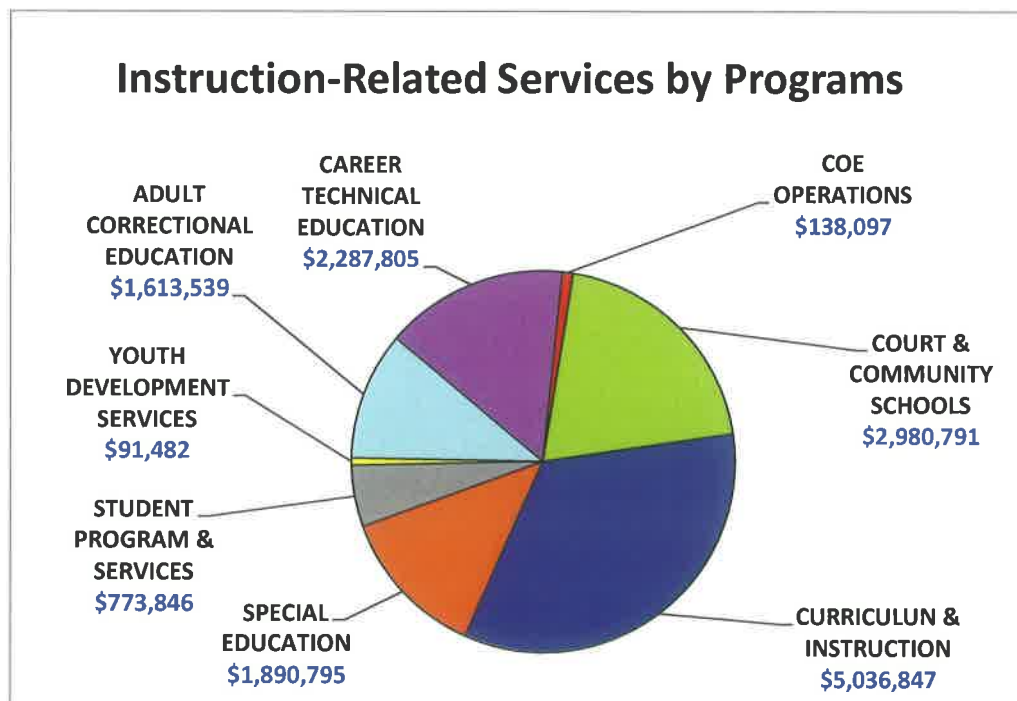
CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION - INSTRUCTION RELATED SERVICES

2017-18
BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

ADULT CORRECTIONAL EDUCATION	\$	1,613,539
CAREER TECHNICAL EDUCATION		2,287,805
COE OPERATIONS - ACDEMIC EVENTS		138,097
COURT & COMMUNITY SCHOOLS		2,980,791
CURRICULUM & INSTRUCTION		5,036,847
SPECIAL EDUCATION		1,890,795
STUDENT PROGRAM & SERVICES		773,846
YOUTH DEVELOPMENT SERVICES		91,482
TOTAL EXPENDITURES	\$	14,813,202



CONTRA COSTA COUNTY OFFICE OF EDUCATION

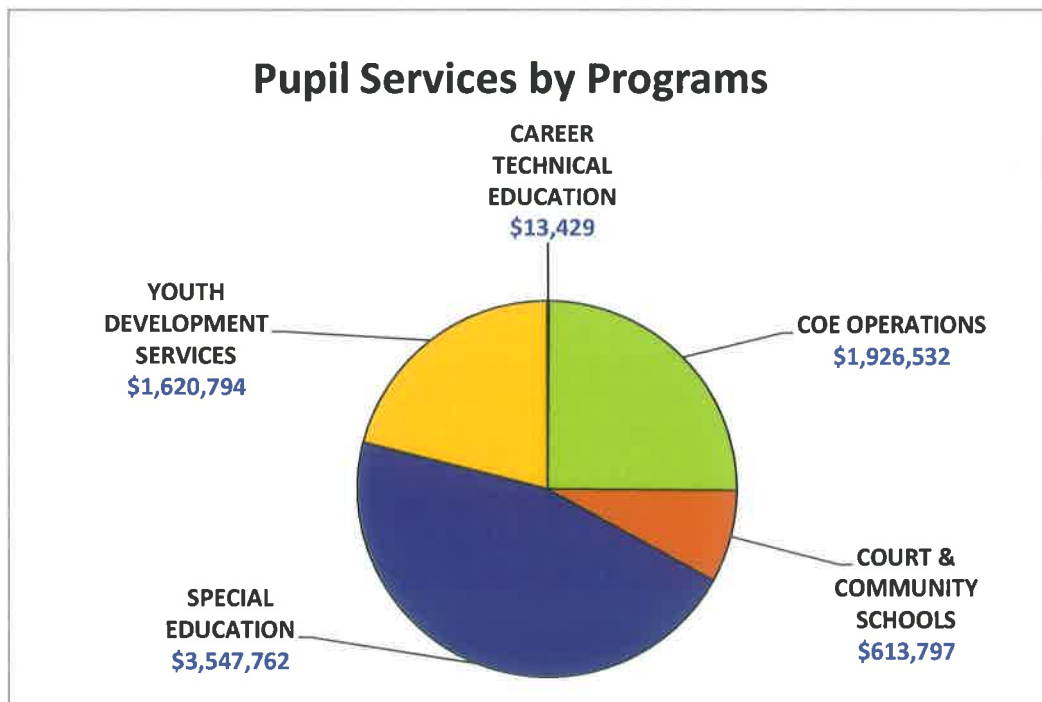
2017-18 BUDGET ADOPTION - PUPIL SERVICES

2017-18

BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

CAREER TECHNICAL EDUCATION	\$	13,429
COE OPERATIONS -TRANSPORTATION		1,926,532
COURT & COMMUNITY SCHOOLS		613,797
SPECIAL EDUCATION		3,547,762
YOUTH DEVELOPMENT SERVICES		1,620,794
TOTAL EXPENDITURES	\$	7,722,314



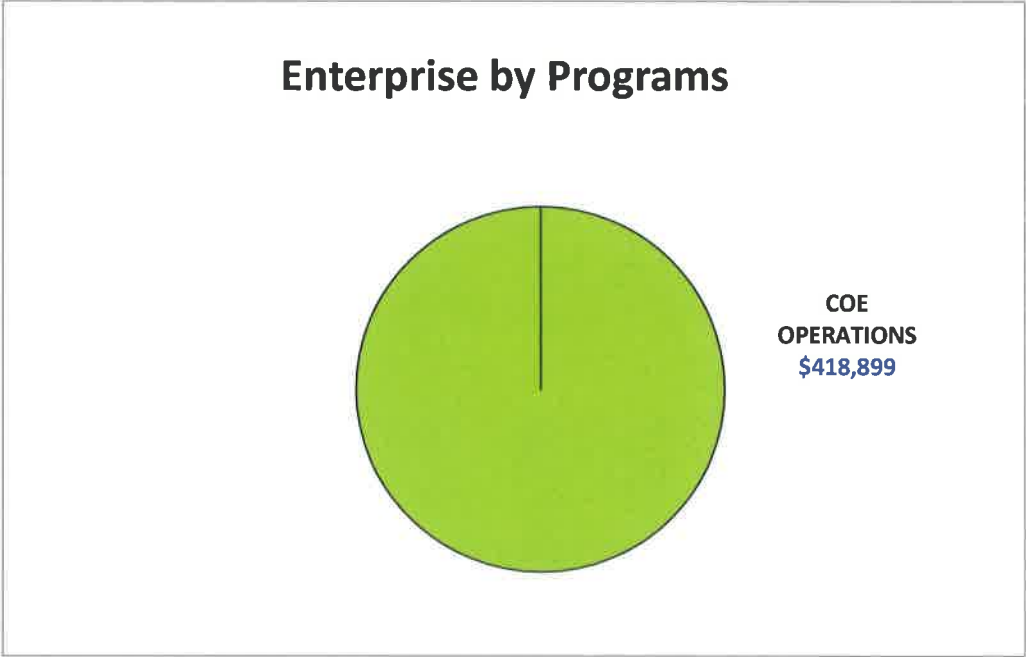
CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION - ENTERPRISE

2017-18
BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

COE OPERATIONS - MAA/MEDICAL BILLING	\$	418,899
TOTAL EXPENDITURES	\$	418,899



CONTRA COSTA COUNTY OFFICE OF EDUCATION

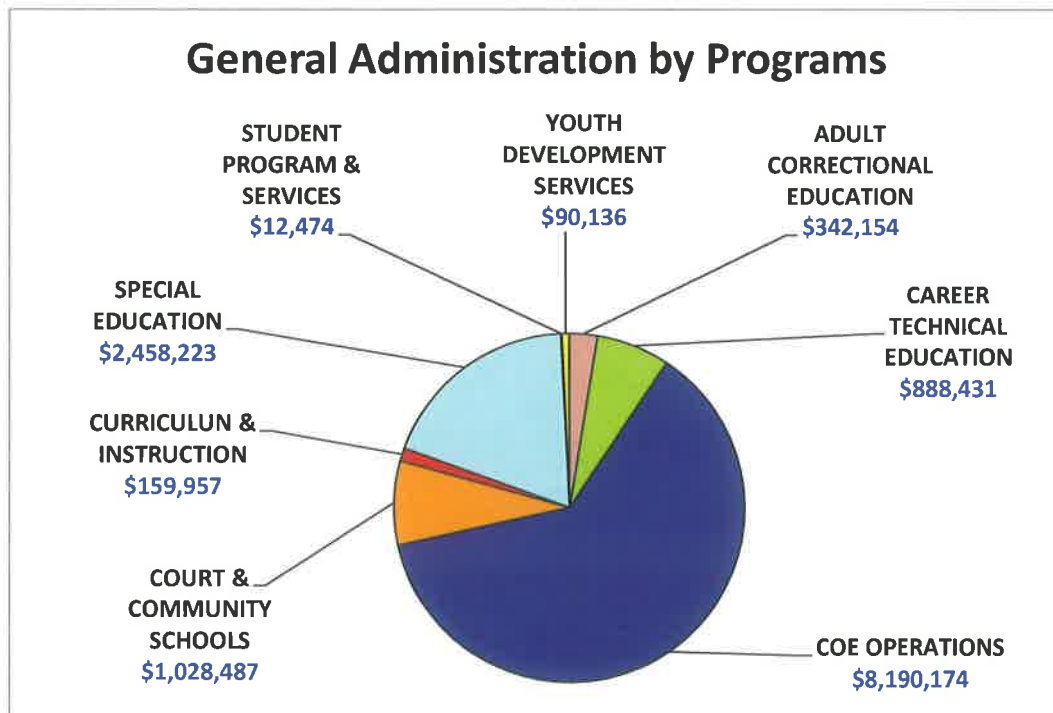
2017-18 BUDGET ADOPTION - GENERAL ADMINISTRATION

2017-18

BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

ADULT CORRECTIONAL EDUCATION	\$	342,154
CAREER TECHNICAL EDUCATION		888,431
COE OPERATIONS -		8,190,174
COURT & COMMUNITY SCHOOLS		1,028,487
CURRICULUM & INSTRUCTION		159,957
SPECIAL EDUCATION		2,458,223
STUDENT PROGRAM & SERVICES		12,474
YOUTH DEVELOPMENT SERVICES		90,136
TOTAL EXPENDITURES	\$	13,170,036



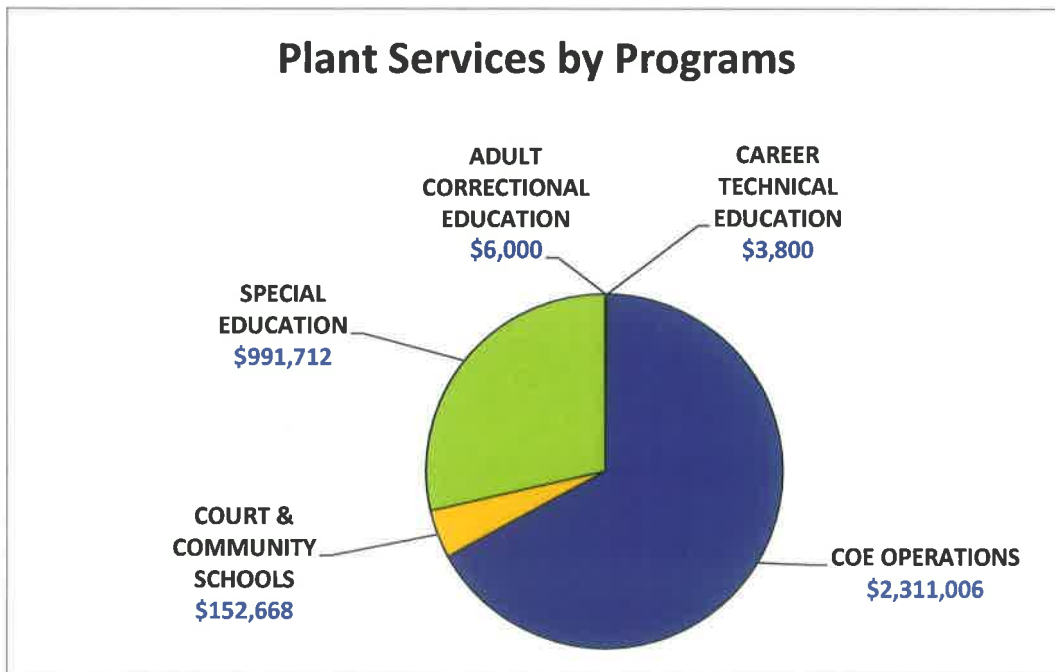
CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION - PLANT SERVICES

2017-18
BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

ADULT CORRECTIONAL EDUCATION	\$	6,000
CAREER TECHNICAL EDUCATION		3,800
COE OPERATIONS - GENERAL SERVICES/ RRMA		2,311,006
COURT & COMMUNITY SCHOOLS		152,668
SPECIAL EDUCATION		991,712
TOTAL EXPENDITURES	\$	3,465,186



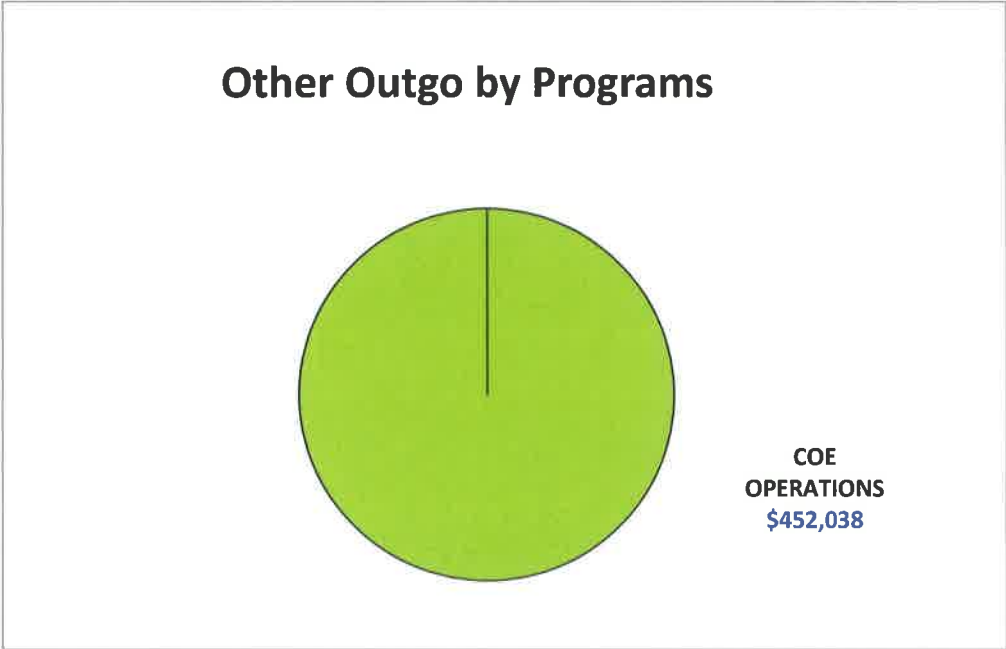
CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION - OTHER OUTGO

2017-18
BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

COE OPERATIONS - DEBT SERVICES/ DISTRICT DIRECT SERVICES	\$	452,038
TOTAL EXPENDITURES	\$	452,038



CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION -FUND 11 - ADULT EDUCATION

Description	2016-17 Estimated Budget	2017-18 Adopted Budget
REVENUES		
LCFF	\$ -	\$ -
Federal Revenue	-	-
State Revenue	15,081,018	15,081,018
Local Revenue	-	-
TOTAL REVENUES	15,081,018	15,081,018
EXPENDITURES		
Certificated Salaries	148,810	155,477
Classified Salaries	369,675	467,523
Employee Benefits	281,472	361,864
Books and Supplies	556,310	150,920
Services and Other Operating Expenditures	747,669	549,760
Capital Outlay	-	50,000
Other Outgo (Excluding Indirect Costs)	13,797,978	13,536,716
Other Outgo - Indirect Costs	22,006	18,687
TOTAL EXPENDITURES	15,923,920	15,290,947
EXCESS (DEFICIENCY)	(842,902)	(209,929)
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
Transfers In	-	-
Transfers Out	-	-
Contributions	-	-
TOTAL OTHER SOURCES/USES	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	(842,902)	(209,929)
BEGINNING BALANCE	1,294,372	451,470
ENDING BALANCE	\$ 451,470	\$ 241,541

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2017-18 BUDGET ADOPTION -FUND 12 - CHILD DEVELOPMENT

Description	2016-17 Estimated Budget	2017-18 Adopted Budget
REVENUES		
LCFF	\$ -	\$ -
Federal Revenue	675,666	475,666
State Revenue	3,617,665	1,650,132
Local Revenue	277,794	279,720
TOTAL REVENUES	4,571,125	2,405,518
EXPENDITURES		
Certificated Salaries	329,269	179,138
Classified Salaries	464,472	467,697
Employee Benefits	384,161	346,691
Books and Supplies	104,010	45,261
Services and Other Operating Expenditures	2,960,497	1,188,632
Capital Outlay	-	-
Other Outgo (Excluding Indirect Costs)	-	-
Other Outgo - Indirect Costs	328,716	178,099
TOTAL EXPENDITURES	4,571,125	2,405,518
EXCESS (DEFICIENCY)	-	-
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
Transfers In	-	-
Transfers Out	-	-
Contributions	-	-
TOTAL OTHER SOURCES/USES	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	-	-
BEGINNING BALANCE	-	-
ENDING BALANCE	\$ -	\$ -

Function (Activity) Classification

Range	Function	Activities
1000-1999	Instruction	Instruction for Other Than Special Education Special Education: Separate Classes Special Education: Resource Specialist Instruction Special Education: Supplemental Aids and Services in Classrooms Special Education: Nonpublic Agencies/Schools Special Education: Other Specialized Instructional Services
2000-2999	Instruction-Related Services	Instructional Supervision and Administration Instructional Research Curriculum Development In-House Instructional Staff Development Instructional Library, Media, and Technology Parent Participation School Administration
3000-3999	Pupil Services	Guidance and Counseling Services Psychological Services Social Work Services Health Services Speech Pathology and Audiology Services Pupil Testing Services Pupil Transportation Food Services
4000-4999	Ancillary Services	School-Sponsored Co-curricular School-Sponsored Athletics
5000-5999	Community Services	Community Recreation Civil Services
6000-6999	Enterprise	Enterprise
7000-7999	General Administration	Board and Superintendent External Financial Audit Public Relationships/Communications Business Administration Services District Business/Payroll Services Fiscal Services Accounting Services: Account Payables, Receivable, and Payroll Purchasing Personnel and Human Resource Services Central Support - Planning, Research, Development, and Evaluation Warehouse and Distribution Printing, Publishing and Duplicating Technology Supports Centralized Data Processing Indirect Costs Transfer
8000-8999	Plant Services	Facility/Plant Maintenance and Operations Facilities Acquisition and Constructions Facilities Rents and Leases
9000-9999	Other Outgo	Debt Services Transfer Between Agencies (Pass-through) Inter-fund Transfers/Borrowing



STATE FORMS

ANNUAL BUDGET REPORT:
 July 1, 2017 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing: _____ Adoption Date: June 21, 2017

Place: Contra Costa COE Signed: _____
 Date: June 07, 2017 Clerk/Secretary of the County Board
 Time: _____ (Original signature required)

Contact person for additional information on the budget reports:

Name: Jane Lin
 Title: Sr. Manager, Budget and Accounting
 Telephone: (925) 942-3458
 E-mail: jlin@cccocoe.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Karen Sakata
 Chief Business Official's Name: Bill Clark
 CBO's Title: Assoc. Supt. of Business Services
 CBO's Telephone: (925) 942-3310

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.	X	
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	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 by more than the standard for the budget 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
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 21, 2017	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget 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	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

() Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This county office of education is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 21, 2017

For additional information on this certification, please contact:

Name: Jane Lin

Title: Sr. Manager, Budget and Accounting

Telephone: (925) 942-3458

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	23,548,985.00	1,138,269.00	24,687,254.00	23,358,075.00	1,138,269.00	24,496,344.00	-0.8%
2) Federal Revenue		8100-8299	0.00	3,345,869.00	3,345,869.00	0.00	2,944,824.00	2,944,824.00	-12.0%
3) Other State Revenue		8300-8599	745,228.00	18,393,413.00	19,138,641.00	622,374.00	17,708,183.00	18,330,557.00	-4.2%
4) Other Local Revenue		8600-8799	2,728,101.00	25,515,670.00	28,243,771.00	2,752,873.00	25,100,436.00	27,853,309.00	-1.4%
5) TOTAL, REVENUES			27,022,314.00	48,393,221.00	75,415,535.00	26,733,322.00	46,891,712.00	73,625,034.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,170,108.00	14,061,716.00	19,231,824.00	5,246,216.00	14,658,688.00	19,904,904.00	3.5%
2) Classified Salaries		2000-2999	7,728,965.00	9,071,300.00	16,798,265.00	8,086,371.00	9,175,941.00	17,262,312.00	2.8%
3) Employee Benefits		3000-3999	6,392,573.00	12,143,599.00	18,536,172.00	6,918,997.00	12,611,090.00	19,530,087.00	5.4%
4) Books and Supplies		4000-4999	890,217.00	2,158,733.00	3,048,950.00	693,770.00	1,407,834.00	2,101,604.00	-31.1%
5) Services and Other Operating Expenditures		5000-5999	8,109,322.00	9,847,379.00	17,956,701.00	7,777,872.00	8,988,575.00	16,766,447.00	-6.6%
6) Capital Outlay		6000-6999	213,975.00	101,800.00	315,575.00	248,000.00	450,000.00	698,000.00	121.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,185.00	370,468.00	456,653.00	86,185.00	365,853.00	452,038.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,092,783.00)	3,742,061.00	(350,722.00)	(4,240,628.00)	4,043,842.00	(196,786.00)	-43.9%
9) TOTAL, EXPENDITURES			24,496,562.00	51,496,856.00	75,993,418.00	24,816,783.00	51,701,823.00	76,518,606.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,525,752.00	(3,103,635.00)	(577,883.00)	1,916,539.00	(4,810,111.00)	(2,893,572.00)	400.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,500.00	1,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(2,227,912.00)	2,227,912.00	0.00	(1,524,637.00)	1,524,637.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,577,912.00)	2,229,412.00	(348,500.00)	(1,874,637.00)	1,524,637.00	(350,000.00)	0.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,180.00)	(874,223.00)	(926,383.00)	41,902.00	(3,285,474.00)	(3,243,572.00)	250.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,777,093.01	10,304,220.16	16,081,313.17	5,724,933.01	9,429,997.16	15,154,930.17	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,777,093.01	10,304,220.16	16,081,313.17	5,724,933.01	9,429,997.16	15,154,930.17	-5.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,777,093.01	10,304,220.16	16,081,313.17	5,724,933.01	9,429,997.16	15,154,930.17	-5.8%
2) Ending Balance, June 30 (E + F1e)			5,724,933.01	9,429,997.16	15,154,930.17	5,766,835.01	6,144,523.16	11,911,358.17	-21.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,429,997.16	9,429,997.16	0.00	6,144,523.16	6,144,523.16	-34.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,134,328.01	0.00	1,134,328.01	1,144,719.01	0.00	1,144,719.01	0.9%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,580,605.00	0.00	4,580,605.00	4,612,116.00	0.00	4,612,116.00	0.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17		2017-18
		Estimated	Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakf	4,151.23		4,151.23
5640	Medi-Cal Billing Option	96,660.66		123,283.66
6230	California Clean Energy Jobs Act	206,926.00		0.00
6264	Educator Effectiveness (15-16)	78,598.00		0.00
6300	Lottery: Instructional Materials	303,984.83		170,096.83
6500	Special Education	575,387.30		353,411.30
7338	College Readiness Block Grant	75,000.00		0.00
7400	Quality Education Investment Act	0.31		0.31
7810	Other Restricted State	137,754.19		134,754.19
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,315,169.67		885,657.67
9010	Other Restricted Local	6,636,364.97		4,473,167.97
Total, Restricted Balance		9,429,997.16		6,144,523.16

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,081,018.00	15,081,018.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,081,018.00	15,081,018.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	148,810.00	155,477.00	4.5%
2) Classified Salaries		2000-2999	369,675.00	467,523.00	26.5%
3) Employee Benefits		3000-3999	281,472.00	361,864.00	28.6%
4) Books and Supplies		4000-4999	556,310.00	150,920.00	-72.9%
5) Services and Other Operating Expenditures		5000-5999	747,669.00	549,760.00	-26.5%
6) Capital Outlay		6000-6999	0.00	50,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,797,978.00	13,536,716.00	-1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,006.00	18,687.00	-15.1%
9) TOTAL, EXPENDITURES			15,923,920.00	15,290,947.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(842,902.00)	(209,929.00)	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(842,902.00)	(209,929.00)	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,294,371.84	451,469.84	-65.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,294,371.84	451,469.84	-65.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,294,371.84	451,469.84	-65.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	451,469.84	241,540.84	-46.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	675,666.00	475,666.00	-29.6%
3) Other State Revenue		8300-8599	3,617,665.00	1,650,132.00	-54.4%
4) Other Local Revenue		8600-8799	277,794.00	279,720.00	0.7%
5) TOTAL, REVENUES			4,571,125.00	2,405,518.00	-47.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	329,269.00	179,138.00	-45.6%
2) Classified Salaries		2000-2999	464,472.00	467,697.00	0.7%
3) Employee Benefits		3000-3999	384,161.00	346,691.00	-9.8%
4) Books and Supplies		4000-4999	104,010.00	45,261.00	-56.5%
5) Services and Other Operating Expenditures		5000-5999	2,960,497.00	1,188,632.00	-59.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	328,716.00	178,099.00	-45.8%
9) TOTAL, EXPENDITURES			4,571,125.00	2,405,518.00	-47.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
		9740	0.00	0.00	0.0%
b) Restricted					
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	4,000.00	100.0%
5) TOTAL, REVENUES			2,000.00	4,000.00	100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	4,000.00	100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	350,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,000.00	350,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			352,000.00	354,000.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,511,718.64	1,863,718.64	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,511,718.64	1,863,718.64	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,511,718.64	1,863,718.64	23.3%
2) Ending Balance, June 30 (E + F1e)			1,863,718.64	2,217,718.64	19.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,863,718.64	2,217,718.64	19.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	500.00	New
5) TOTAL, REVENUES			0.00	500.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,085.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,085.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,085.00)	500.00	-102.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,500.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,585.00)	500.00	-102.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	204,927.23	184,342.23	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,927.23	184,342.23	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,927.23	184,342.23	-10.0%
2) Ending Balance, June 30 (E + F1e)			184,342.23	184,842.23	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	184,342.23	184,842.23	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	215.00	165.00	165.00	197.00	197.00	197.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	70.00	50.00	50.00	50.00	50.00	50.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	285.00	215.00	215.00	247.00	247.00	247.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	299.77	300.00	299.77	315.00	315.00	315.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	29.76	29.76	29.76	25.00	25.00	25.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	329.53	329.76	329.53	340.00	340.00	340.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	614.53	544.76	544.53	587.00	587.00	587.00
4. Adults in Correctional Facilities	464.00	464.00	573.41	402.00	402.00	573.41
5. County Operations Grant ADA	169,000.00	170,000.00	170,000.00	170,394.00	170,394.00	170,394.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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 A, Line B5)						
		170,394.00	0.00%	170,394.00	0.00%	170,394.00
(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	24,496,344.00	-1.43%	24,145,572.00	0.00%	24,145,572.00
2. Federal Revenues	8100-8299	2,944,824.00	-0.50%	2,930,164.00	-2.19%	2,865,857.00
3. Other State Revenues	8300-8599	18,330,557.00	-5.67%	17,291,539.00	-28.21%	12,414,310.00
4. Other Local Revenues	8600-8799	27,853,309.00	5.44%	29,369,338.00	2.77%	30,183,224.00
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)		73,625,034.00	0.15%	73,736,613.00	-5.60%	69,608,963.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				19,904,904.00		20,046,437.00
a. Base Salaries				153,765.00		168,557.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(12,232.00)		84,872.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,904,904.00	0.71%	20,046,437.00	1.26%	20,299,866.00
2. Classified Salaries				17,262,312.00		17,586,073.00
a. Base Salaries				323,761.00		330,332.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,262,312.00	1.88%	17,586,073.00	1.88%	17,916,405.00
3. Employee Benefits	3000-3999	19,530,087.00	4.02%	20,316,116.00	6.43%	21,623,326.00
4. Books and Supplies	4000-4999	2,101,604.00	-18.33%	1,716,429.00	-16.00%	1,441,717.00
5. Services and Other Operating Expenditures	5000-5999	16,766,447.00	-17.64%	13,808,432.00	-36.30%	8,795,826.00
6. Capital Outlay	6000-6999	698,000.00	-64.47%	248,000.00	0.00%	248,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	452,038.00	0.00%	452,038.00	0.00%	452,038.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(196,786.00)	0.00%	(196,786.00)	0.00%	(196,786.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
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)		76,868,606.00	-3.31%	74,326,739.00	-4.57%	70,930,392.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,243,572.00)		(590,126.00)		(1,321,429.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,154,930.17		11,911,358.17		11,321,232.17
2. Ending Fund Balance (Sum lines C and D1)		11,911,358.17		11,321,232.17		9,999,803.17
3. Components of Ending Fund Balance						10,000.00
a. Nonspendable	9710-9719	10,000.00		10,000.00		4,006,023.16
b. Restricted	9740	6,144,523.16		5,356,424.16		
c. Committed						0.00
1. Stabilization Arrangements	9750	0.00		0.00		1,727,956.01
2. Other Commitments	9760	1,144,719.01		1,495,204.01		0.00
d. Assigned	9780	0.00		0.00		
e. Unassigned/Unappropriated						4,255,824.00
1. Reserve for Economic Uncertainties	9789	4,612,116.00		4,459,604.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		
f. Total Components of Ending Fund Balance						9,999,803.17
(Line D3f must agree with line D2)		11,911,358.17		11,321,232.17		9,999,803.17

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. B-C/C) (D)	2019-20 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	4,612,116.00		4,459,604.00		4,255,824.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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 E1a thru E2c)		4,612,116.00		4,459,604.00		4,255,824.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		6.00%		6.00%
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)						
		76,868,606.00		74,326,739.00		70,930,392.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		76,868,606.00		74,326,739.00		70,930,392.00
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)		76,868,606.00		74,326,739.00		70,930,392.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,537,372.12		1,486,534.78		1,418,607.84
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		1,980,000.00		1,980,000.00		1,980,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,980,000.00		1,980,000.00		1,980,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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 A, Line B5)						
		170,394.00	0.00%	170,394.00	0.00%	170,394.00
(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	23,358,075.00	-1.50%	23,007,303.00	0.00%	23,007,303.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	622,374.00	-4.18%	596,374.00	0.00%	596,374.00
4. Other Local Revenues	8600-8799	2,752,873.00	0.00%	2,752,873.00	0.00%	2,752,873.00
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	(1,524,637.00)	40.85%	(2,147,500.00)	-20.28%	(1,712,013.00)
6. Total (Sum lines A1 thru A5c)		25,208,685.00	-3.97%	24,209,050.00	1.80%	24,644,537.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,246,216.00		5,341,239.00
b. Step & Column Adjustment				54,442.00		57,484.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				40,581.00		84,872.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,246,216.00	1.81%	5,341,239.00	2.67%	5,483,595.00
2. Classified Salaries						
a. Base Salaries				8,086,371.00		8,399,786.00
b. Step & Column Adjustment				178,655.00		186,806.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				134,760.00		251,077.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,086,371.00	3.88%	8,399,786.00	5.21%	8,837,669.00
3. Employee Benefits	3000-3999	6,918,997.00	2.41%	7,085,517.00	10.08%	7,799,955.00
4. Books and Supplies	4000-4999	693,770.00	0.26%	695,592.00	-27.01%	507,721.00
5. Services and Other Operating Expenditures	5000-5999	7,777,872.00	-22.21%	6,050,379.00	-14.26%	5,187,869.00
6. Capital Outlay	6000-6999	248,000.00	0.00%	248,000.00	0.00%	248,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	86,185.00	0.00%	86,185.00	0.00%	86,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,240,628.00)	0.12%	(4,245,621.00)	-8.48%	(3,885,429.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
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)		25,166,783.00	-4.59%	24,011,077.00	2.52%	24,615,565.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		41,902.00		197,973.00		28,972.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,724,933.01		5,766,835.01		5,964,808.01
2. Ending Fund Balance (Sum lines C and D1)		5,766,835.01		5,964,808.01		5,993,780.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,144,719.01		1,495,204.01		1,727,956.01
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,612,116.00		4,459,604.00		4,255,824.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,766,835.01		5,964,808.01		5,993,780.01

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	4,612,116.00		4,459,604.00		4,255,824.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,612,116.00		4,459,604.00		4,255,824.00

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.

Shifting restricted costs to unrestricted resources.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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 A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,138,269.00	0.00%	1,138,269.00	0.00%	1,138,269.00
2. Federal Revenues	8100-8299	2,944,824.00	-0.50%	2,930,164.00	-2.19%	2,865,857.00
3. Other State Revenues	8300-8599	17,708,183.00	-5.72%	16,695,165.00	-29.21%	11,817,936.00
4. Other Local Revenues	8600-8799	25,100,436.00	6.04%	26,616,465.00	3.06%	27,430,351.00
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	1,524,637.00	40.85%	2,147,500.00	-20.28%	1,712,013.00
6. Total (Sum lines A1 thru A5c)		48,416,349.00	2.30%	49,527,563.00	-9.21%	44,964,426.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,658,688.00		14,705,198.00
b. Step & Column Adjustment				99,323.00		111,073.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(52,813.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,658,688.00	0.32%	14,705,198.00	0.76%	14,816,271.00
2. Classified Salaries						
a. Base Salaries				9,175,941.00		9,186,287.00
b. Step & Column Adjustment				145,106.00		143,526.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(134,760.00)		(251,077.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,175,941.00	0.11%	9,186,287.00	-1.17%	9,078,736.00
3. Employee Benefits	3000-3999	12,611,090.00	4.91%	13,230,599.00	4.48%	13,823,371.00
4. Books and Supplies	4000-4999	1,407,834.00	-27.49%	1,020,837.00	-8.51%	933,996.00
5. Services and Other Operating Expenditures	5000-5999	8,988,575.00	-13.69%	7,758,053.00	-53.49%	3,607,957.00
6. Capital Outlay	6000-6999	450,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	365,853.00	0.00%	365,853.00	0.00%	365,853.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,043,842.00	0.12%	4,048,835.00	-8.90%	3,688,643.00
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)		51,701,823.00	-2.68%	50,315,662.00	-7.95%	46,314,827.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,285,474.00)		(788,099.00)		(1,350,401.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,429,997.16		6,144,523.16		5,356,424.16
2. Ending Fund Balance (Sum lines C and D1)		6,144,523.16		5,356,424.16		4,006,023.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,144,523.16		5,356,424.16		4,006,023.16
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,144,523.16		5,356,424.16		4,006,023.16

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (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.						
Shifting restricted costs to unrestricted resources.						

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA		
3.0%	0	to	6,999
2.0%	7,000	to	59,999
1.0%	60,000	and over	

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	165,684.00	166,994.11	N/A	Met
Second Prior Year (2015-16)	168,498.00	168,382.94	0.1%	Met
First Prior Year (2016-17)	169,000.00	170,000.00	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
 (required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
 (required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2014-15)	352.91	399.30	166,994.11	0.00
Second Prior Year (2015-16)	325.46	352.41	168,382.94	0.00
First Prior Year (2016-17)	215.00	329.53	170,000.00	0.00
Historical Average:	297.79	360.41	168,459.02	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2017-18) (historical average plus 2%):	303.75	367.62	171,828.20	0.00
1st Subsequent Year (2018-19) (historical average plus 4%):	309.70	374.83	175,197.38	0.00
2nd Subsequent year (2019-20) (historical average plus 6%):	315.66	382.03	178,566.56	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2017-18)	247.00	340.00	170,394.00	0.00
1st Subsequent Year (2018-19)	247.00	340.00	170,394.00	0.00
2nd Subsequent Year (2019-20)	247.00	340.00	170,394.00	0.00
Status:	Met	Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
 (required if NOT met)

Step 3 - Weighted Change In Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	215.00	247.00	247.00	247.00
b. Prior Year ADA (Funded)		215.00	247.00	247.00
c. Difference (Step 1a minus Step 1b)		32.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		14.88%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	24,628,942.00	24,438,032.00	24,087,260.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	14.88%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	14.88%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. ADA (Funded) (Form A, line C3f)	0.00	0.00		
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1. COLA percentage (if COE charter schools are at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
b3. Gap Funding (if COE charter schools are not at target)			
b4. Economic Recovery Target Funding (current year increment)			
c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	14.88%	0.00%	0.00%

LCFF Revenue Standard (line V-a, plus/minus 1%):

N/A	N/A	N/A
-----	-----	-----

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected local property taxes (Form 01, Objects 8021 - 8089)	28,354,370.00	27,904,370.00	27,104,370.00	27,107,370.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-2.60% to -0.60%	-3.90% to -1.90%	-1.00% to 1.00%

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	40,550,885.00	40,107,285.00	39,307,285.00	39,307,285.00
County Office's Projected Change in LCFF Revenue:		-1.09%	-1.99%	0.00%
Standard:		-2.60% to -0.60%	-3.90% to -1.90%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
 (required if NOT met)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County Office's Change in Funding Level (Criterion 2C):	-1.09%	-1.99%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-6.09% to 3.91%	-6.99% to 3.01%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2016-17)	54,566,261.00		
Budget Year (2017-18)	56,697,303.00	3.91%	Met
1st Subsequent Year (2018-19)	57,948,626.00	2.21%	Met
2nd Subsequent Year (2019-20)	59,839,597.00	3.26%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

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

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County Office's Change in Funding Level (Criterion 2C):	-1.09%	-1.99%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.09% to 8.91%	-11.99% to 8.01%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.09% to 3.91%	-6.99% to 3.01%	-5.00% to 5.00%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

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

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2016-17)	3,345,869.00		
Budget Year (2017-18)	2,944,824.00	-11.99%	Yes
1st Subsequent Year (2018-19)	2,930,164.00	-0.50%	No
2nd Subsequent Year (2019-20)	2,865,857.00	-2.19%	No

Explanation:
(required if Yes)

2016-17 federal revenues include carryover from prior year unearned federal grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2016-17)	19,138,641.00		
Budget Year (2017-18)	18,330,557.00	-4.22%	No
1st Subsequent Year (2018-19)	17,291,539.00	-5.67%	No
2nd Subsequent Year (2019-20)	12,414,310.00	-28.21%	Yes

Explanation:
(required if Yes)

2018-19 state revenues include \$4.9M CTE Incentive Grant which expires at the end of 2018-19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2016-17)	28,243,771.00		
Budget Year (2017-18)	27,853,309.00	-1.38%	No
1st Subsequent Year (2018-19)	29,369,338.00	5.44%	Yes
2nd Subsequent Year (2019-20)	30,183,224.00	2.77%	No

Explanation:
(required if Yes)

CCCOE provides special education SDC services to districts. Revenues fluctuate based on changes in district enrollment.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2016-17)	3,048,950.00		
Budget Year (2017-18)	2,101,604.00	-31.07%	Yes
1st Subsequent Year (2018-19)	1,716,429.00	-18.33%	Yes
2nd Subsequent Year (2019-20)	1,441,717.00	-16.00%	Yes

Explanation:
(required if Yes)

Supplies/materials budget decreases are due to the completion of grant programs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2016-17)	17,956,701.00		
Budget Year (2017-18)	16,766,447.00	-6.63%	Yes
1st Subsequent Year (2018-19)	13,808,432.00	-17.64%	Yes
2nd Subsequent Year (2019-20)	8,795,826.00	-36.30%	Yes

Explanation:
 (required if Yes)

The services budget decreases are due primarily to the funding reduction of CTE Incentive grant.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2016-17)	50,728,281.00		
Budget Year (2017-18)	49,128,690.00	-3.15%	Met
1st Subsequent Year (2018-19)	49,591,041.00	0.94%	Met
2nd Subsequent Year (2019-20)	45,463,391.00	-8.32%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2016-17)	21,005,651.00		
Budget Year (2017-18)	18,868,051.00	-10.18%	Met
1st Subsequent Year (2018-19)	15,524,861.00	-17.72%	Not Met
2nd Subsequent Year (2019-20)	10,237,543.00	-34.06%	Not Met

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

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
 (linked from 4B
 if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget 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 4B above and will also display in explanation box below.

Explanation:

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

Supplies/materials budget decreases are due to the completion of grant programs.

Explanation:

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

The services budget decreases are due primarily to the funding reduction of CTE Incentive grant.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
Ongoing and Major Maintenance/ Restricted Maintenance Account	25,166,783.00	755,003.49	0.00	0.00
			2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
			503,335.66	503,335.66
			Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
			827,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard 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. Greene 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,263,584.01	4,273,714.00	4,580,605.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	4,263,584.01	4,273,714.00	4,580,605.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	67,034,362.64	71,856,574.97	76,343,418.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	67,034,362.64	71,856,574.97	76,343,418.00
3. County Office's Available Reserve Percentage (Line 1d divided by Line 2c)	6.4%	5.9%	6.0%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.1%	2.0%	2.0%

¹Available 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.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(486,096.71)	26,932,235.79	1.8%	Met
Second Prior Year (2015-16)	440,298.00	25,079,015.49	N/A	Met
First Prior Year (2016-17)	(52,160.00)	24,846,562.00	0.2%	Met
Budget Year (2017-18) (Information only)	41,902.00	25,166,783.00		

6C. 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 two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$5,865,999
1.3%	\$5,866,000	to \$14,662,999
1.0%	\$14,663,000	to \$65,989,000
0.7%	\$65,989,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:

County Office's Fund Balance Standard Percentage Level:

7A. 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 MYP 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; Budget Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

2. If you are the SELPA AU and are excluding special education pass-through funds:
a. Enter the name(s) of the SELPA(s): _____

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00		

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	5,918,874.24	5,822,891.72	1.6%	Not Met
Second Prior Year (2015-16)	6,053,364.72	5,336,795.01	11.8%	Not Met
First Prior Year (2016-17)	7,316,147.01	5,777,093.01	21.0%	Not Met
Budget Year (2017-18) (Information only)	5,724,933.01			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

1a. **STANDARD NOT MET** - Unrestricted county school service fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The lower unaudited actuals fund balances are primarily due to the inclusion of labor contract settlement and benefit costs at year end, which were not anticipated or recognizable at the time of budget reporting. Additionally, the original budget of unspent funds which were added to the budget after the original budget was adopted.

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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 \$66,000 (greater of)	0	to \$5,865,999
4% or \$293,000 (greater of)	\$5,866,000	to \$14,662,999
3% or \$587,000 (greater of)	\$14,663,000	to \$65,989,000
2% or \$1,980,000 (greater of)	\$65,989,001	and over

¹Available 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 of a Special Education Local Plan Area 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 (Education Code Section 2574), rounded to the nearest thousand.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	76,868,606	74,326,739	70,930,392
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	76,868,606.00	74,326,739.00	70,930,392.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	76,868,606.00	74,326,739.00	70,930,392.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,537,372.12	1,486,534.78	1,418,607.84
6. Reserve Standard - by Amount (From percentage level chart above)	1,980,000.00	1,980,000.00	1,980,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,980,000.00	1,980,000.00	1,980,000.00

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

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

Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,612,116.00	4,459,604.00	4,255,824.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, 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 MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	4,612,116.00	4,459,604.00	4,255,824.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.00%	6.00%	6.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,980,000.00	1,980,000.00	1,980,000.00
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 - Projected available reserves have met the standard for the budget 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 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 in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(3,542,330.00)			
Budget Year (2017-18)	(2,863,648.00)	(678,682.00)	-19.2%	Not Met
1st Subsequent Year (2018-19)	(2,845,727.00)	(17,921.00)	-0.6%	Met
2nd Subsequent Year (2019-20)	(2,118,130.00)	(727,597.00)	-25.6%	Not Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2016-17)	350,000.00			
Budget Year (2017-18)	350,000.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	350,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	350,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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)

Program contributions fluctuate by greater than \$20,000 largely because of the size of our special education program and changes in student enrollment from year to year.

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

Explanation:
 (required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There are no capital projects 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 budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?
 (If No, skip item 2 and sections S6B and S6C)

2. If Yes to item 1, list 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 Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	Unrestricted General Fund	obj 7438/7439	36,537
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1	Unrestricted General Fund	obj 3902	451,948
State School Building Loans				
Compensated Absences		various programs		900,000

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, 2017
BANS	9	IRS subsidy/RDA revenues	obj 7438/7439	2,384,980
Litigation Settlement	1	Unrestricted General Fund	obj 5876	295,000
TOTAL:				4,068,465

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	11,530	11,530	11,530	13,477
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	451,948	451,948	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

BANS	370,467	365,852	361,054	356,067
Litigation Settlement	435,000	295,000	0	0
Total Annual Payments:	1,268,945	1,124,330	372,584	369,544
Has total annual payment increased over prior year (2016-17)?		No	No	No

S6B. Comparison of 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 budget 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

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

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

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:
 a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

	Self-Insurance Fund	Government Fund
	0	2,217,718

4. OPEB Liabilities

- 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.

17,372,614.00
15,506,895.00
Estimated

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a.	1,967,176.00	1,983,704.00	2,002,990.00
b.	1,200,403.00	1,224,961.00	1,244,513.00
c.	940,872.00	917,100.00	786,121.00
d.	190/60	207/43	220/30

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 7A) (If No, skip Items 2-4)

No

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

S8. Status of Labor Agreements

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

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

The 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	167.7	165.9	165.9	166.9

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the budget 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

134,625

6. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

0	0	0
---	---	---

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
2,828,467	2,955,748	3,088,757
95.0%	95.0%	95.0%
4.5%	4.5%	4.5%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
 If Yes, amount of new costs included in the budget and MYPs
 If Yes, explain the nature of the new costs:

Yes		
403,875	407,914	411,993

Anticipated salary settlement

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
included	134,625	135,971
	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 budget and MYPs?

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	212.9	212.9	212.9	212.9

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

--

Negotiations Settled

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:

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
--	--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget 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

145,191

6. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
included	4,292,854	4,486,032
95.0%	95.0%	95.0%
4.5%	4.5%	4.5%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
 If Yes, amount of new costs included in the budget and MYPs
 If Yes, explain the nature of the new costs:

Yes		
435,573	444,284	453,170

Anticipated salary settlement

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
included	290,382	296,190
included	2.0%	2.0%

Classified (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 budget and MYPs?

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	70.3	72.8	72.8	72.8

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget 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

108,081

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 budget 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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,797,682	1,878,578	1,963,114
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	4.5%	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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	included	43,821	44,040
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 budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

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 A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

- 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 fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

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

- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent 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 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)

End of County Office Budget Criteria and Standards Review



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