

REGULAR MEETING
September 3, 2014
11:00 a.m.
Board Room
200 Kalmus Drive
Costa Mesa, California

Item: E ^{PD}
For Board Meeting on:
~~9/3/2014~~ 9/3/2014
 Mail Distribute at Meeting

ORANGE COUNTY BOARD OF EDUCATION

AGENDA

- A. CALL TO ORDER - STATEMENT OF PRESIDING OFFICER: "For the benefit of the record, this Regular Meeting of the Orange County Board of Education is called to order."
- B. PLEDGE OF ALLEGIANCE
- C. ROLL CALL
- D. INTRODUCTIONS
- E. (*) AGENDA Regular Meeting of September 3, 2014 – adoption
- F. (*) MINUTES Regular Meeting of August 13, 2014 – approval
- G. TIME CERTAIN
- 11:05 a.m. G-1 Public Hearing - Renee Hendrick, Assistant Superintendent, Administrative Services, will conduct a public hearing regarding the Revised Budget for the 2014-15 fiscal year.
- 11:20 a.m. G-2 Special Presentation - Open Enrollment Act, SBX5 4 (Romero), conducted by Senator Gloria Romero and Senator Bob Huff.
- H. PUBLIC COMMENTS
- At this time, members of the public may address the Board of Education regarding any agenda and/or off-agenda items within the subject matter jurisdiction of the Board of Education provided that NO action may be taken on off-agenda items unless authorized by law. Comments shall be limited to three minutes per person and 45 minutes for all comments.
- I. CONSENT CALENDAR
- (*) I-1 Approve granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

J. SPECIAL RECOMMENDATIONS

- (*) J-1 Approve the Revised Budget for the 2014-15 fiscal year.
- (*) J-2 Adopt Resolution #15-14 in support of U.S. Constitution Day and U.S. Constitution Week. Adopted resolution will be posted on the Orange County Department of Education website and will be distributed as requested (Williams).
- (*) J-3 Adopt Resolution #16-14 in support of October 20-26, 2014 as Orange County's RED RIBBON WEEK celebration, and encourage all community members to promote alcohol, tobacco, and other drug prevention education programs and activities, and send copies of this resolution to school districts in Orange County. Adopted resolution will be posted on the Orange County Department of Education website and will be distributed as requested.
- (*) J-4 Adopt Resolution #17-14 identifying the Gann actual appropriations limit for 2013-14 and the Gann estimated appropriations limit for 2014-15. Adopted resolution will be posted on the Orange County Department of Education website and will be distributed as requested.
- (*) J-5 Approve the Common Core State Standards Implementation Expenditure Plan for Alternative, Community, and Correctional Education Schools and Service (ACCESS) and Special Education.
- (*) J-6 Approve travel for CCBE Fall Conference as requested by Board Members.
- (*) J-7 Approve development of Parental Curriculum Review Ad-Hoc Committee.
- (*) J-8 Approve October 20, 2014 and November 17, 2014 as Special Orange County Board of Education Meetings for the specific purpose of providing information and public input for Common Core State Standards.
- (*) J-9 Approve Orange County Board of Education notification to all parents/guardians of OCDE students regarding the availability of exemptions from testing under Education Code section 60615.

K. CLOSED SESSION

L. INFORMATION ITEMS

- L-1 ANNOUNCEMENTS - Superintendent & Deputy Superintendent

- L-2 COMMUNICATION/INFORMATION/DISCUSSION
 - Attorney General Opinion re: Student Expulsions
 - Legislative Update -
 - Capitol News
 - CSBA Update
 - CCSESA Update
 - CCBE Update
 - NSBA Update
 - School Services Update

- L-3 EXECUTIVE COMMITTEE REPORT
 - October Board Meeting Start Time – Williams/Hammond

- L-4 TRUSTEE REPORTS/ROUNDTABLE
 - White Paper – Lindholm
 - Presentation for district bond borrowing – Lindholm
 - Measure K in Orange – D. Boyd
 - General Obligation Bond propositions in OC for the November ballot – D. Boyd.
 - Ethics Training – D. Boyd

M. ADJOURNMENT

Nina Boyd
Assistant Secretary, Board of Education

Next Regular Board Meeting: October 15, 2014 at 11:00 a.m. The meeting will be held in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

Individuals with disabilities in need of copies of the agenda and/or the agenda packet or in need of auxiliary aides and services may request assistance by contacting Penny Dunseth, Board Secretary at (714) 966-4012.

(*) Printed items included in materials mailed to Board Members

MINUTES
Regular Meeting
August 13, 2014

Item: F
For Board Meeting on:
 9/3/2014
 Mail Distribute at Meeting

ORANGE COUNTY BOARD OF EDUCATION
AGENDA

- A. CALL TO ORDER The Regular Meeting of the Orange County Board of Education was called to order at 11:03 a.m. August 13, 2014, in the Board Room, 200 Kalmus, Costa Mesa, California.
- B. PLEDGE OF ALLEGIANCE The Pledge of Allegiance was led by Associate Superintendent, Nina Boyd.
- C. ROLL CALL Present:
 Jack Bedell, Ph.D.
 David L. Boyd
 Robert Hammond
 Linda Lindholm
 Ken L. Williams, Jr., D.O.
- D. INTRODUCTIONS None today.
- E. AGENDA Motion by Lindholm, seconded by Boyd, and carried by a vote of 5-0 to remove G-1 (Interdistrict Appeal Hearing) and adopt the agenda for the August 13, 2014 Board Meeting.
- F. MINUTES Motion by Boyd, seconded by Hammond, and carried by a vote of 5-0 to approve the minutes of the July 16, 2014 Board Meeting.
- Recess The Regular Meeting of the Orange County Board of Education was recessed at 11:05 a.m. for the purpose of holding a meeting of the Facilities Corporation.
- End Recess The Orange County Board of Education returned from recess at 11:17 a.m.
- I. CONSENT CALENDAR Motion by Hammond, seconded by Lindholm, and carried by a vote of 5-0 to approve the Consent Calendar.
- Diplomas I-1 Approved granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.
- J. SPECIAL RECOMMENDATIONS
- Common Core Mtgs J-1 Motion by Hammond to approve J-1.
- Discussion The Board members and staff concluded that, according to the Brown Act, Public Comments should be taken prior to discussion or vote on the agenda item to which they are relating.

Motion withdrawn by Hammond.

Discussion

Dr. Williams discussed the resolution and the purpose of the Fact Finding Public Meetings on the topic of Common Core.

H. PUBLIC COMMENTS

- . Linda Cone, Yorba Linda, Common Core (A-Push)
- . Eric Stoelting, Garden Grove, Common Core (Opt Out)
- . Norelle Wiltz, Hacienda Heights, Common Core
- . Laura O’Neal, Tustin, Common Core (Chemistry)
- . Riley O’Neal and Christian, Tustin, Common Core
- . Gloria Pruyne, Fountain Valley, Common Core
- . Kendall Vaught, Huntington Beach, Common Core (J-1)
- . Bonnie O’Neil, Newport Beach, Common Core
- . Tom Pollitt, Costa Mesa, Common Core
- . Richard Sungaila, Newport Beach, Common Core
- . Annemarie Randle-Trejo, Anaheim, Common Core Resolution
- . Bonnie Winslow, Costa Mesa, Common Core
- . Helen Kingsbury, Yorba Linda, Common Core
- . Irene Yezbak, Yorba Linda, Common Core
- . Jessica Treglia, Irvine, Common Core
- . Shelly Skillman, Tustin, Common Core
- . Dominica Kristegja, Santa Ana, Common Core (A-Push)
- . David Whitley, Irvine, Common Core (Healthy Kids Survey)
- . Lorrie Kaylor, Orange, Common Core

J. SPECIAL RECOMMENDATIONS

Common Core Mtgs J-1

Motion by Hammond, seconded by Bedell to adopt Resolution #13-14 re: Fact Finding Public Meeting on Common Core State Standards.

Discussion

Members discussed the purpose of hearing(s), expected outcomes, OCBE and staff responsibilities, speakers, attendees, and costs related to the meetings. Mr. Hammond would like to have a test claim submitted. Dr. Bedell would like to have a budget created in order to have an idea of the cost of the meetings. It was determined that the Executive Committee would bring information back to the September meeting including panel, cost, and meeting protocol/format. The meetings will be considered Special Meetings and, as such, will be subject to the Brown Act. Public comments will be guided by the Board Policy #100-5 Participation by Public at Board Meetings.

Motion restated

Motion by Hammond, seconded by Bedell, and carried by a roll-call vote to adopt Resolution #13-14 re: Fact Finding Public Meeting on Common Core State Standards.

Break

The Board took a break from 1:14 to 1:28 p.m.

- Bd Mtg. Dates J-2 Motion by Boyd, seconded by Williams, to approve Orange County Board of Education new meeting dates through December 2015. Dr. Bedell requested an amendment to the motion to establish 11:00 a.m. as meeting start times. Motion was passed by a 5-0 vote.
- Comments Mr. Hammond indicated he would like to have the Board consider having an evening meeting. Dr. Williams indicated that, as in the past, the meeting dates and times are flexible and can accommodate changes in members' schedules.
- Bd. Assignments J-3 Motion by Bedell, seconded by Boyd, and carried by a vote of 5-0 approve Board member assignments for the 2014-15 fiscal year with the addition of the CA Charter School Association.

**ORANGE COUNTY BOARD OF EDUCATION
2014-2015 BOARD MEMBER ASSIGNMENTS**

Assignment	2013-14 Fiscal Year	2014-15 Fiscal Year
Executive Committee	Boyd Bedell	Williams Hammond
CCBE Board of Directors	Bedell Parker	Bedell
CSBA Delegate Assembly (2 year term/elected by OCDE for CCBE)	Bedell Parker	Bedell
Political Action Group Effort (PAGE)/Legislative	Parker	Williams
OCSBA	Boyd	Lindholm
PTA Liaison	Hammond	Boyd
CA Charter School Assn.		

- Discussion Mr. Hammond indicated that someone needed to be assigned to the CA Charter School Association. Dr. Williams said that the topic could be discussed by the Executive Committee. Mr. Hammond also mentioned that the topic of Ad Hoc committees had been addressed and Dr. Williams indicated that would be a good topic for a future Roundtable discussion.

Prof. Org. J-4 Motion by Hammond and seconded by Lindholm to approve disbursement of funds for Orange County Board of Education professional organizational memberships for 2014-15 fiscal year.

Discussion Mrs. Lindholm thanked staff for information about each of the organizations and suggested the document be shared with staff throughout the department. Dr. Bedell requested that consideration be given to posting the information on our website. Dr. Williams asked for that also to be a topic for the Executive Committee. Mr. Boyd explained his reasons for requesting to add the CA Charter School Association to the list of member organizations.

The motion was carried by a vote of 5-0.

Bd Policy 100-5 J-5 Motion by Hammond and seconded by Boyd to adopt the revised version of Board Policy #100-5 Participation by Public at Board Meetings with amendments as discussed by the Board. (Hammond).

Discussion Dr. Williams explained that the policy had been on the July 16, 2014 agenda, however it was referred to the Executive Committee for reconsideration of the amount of time allotted for Public Comments. The original revision in July changed the time from 30 to 90 minutes. The Executive Committee compromised and assigned the time allotment to 45 minutes. The members agreed that as always, if more time was needed, it would be at the board's discretion to honor that request. During the discussion of the policy, several substantive edits were requested and staff indicated that the final copy of the policy would sent to all members to confirm the edits were picked up accurately.

The motion was carried by a vote of 5-0.

Board Member Departs Dr. Ken Williams departed the meeting at 2:01 p.m.

Bd Policy 100-11J-6 Motion by Boyd, seconded by Lindholm to adopt new Board Policy #100-11 Election, Power and Duties of Board President and Board Vice President (Hammond).

Discussion Mr. Boyd asked about the changes that were made from the initial submission of the policy in the July meeting. Mrs. Boyd explained that the changes were made to clarify and were not substantive.

The motion was carried by a vote of 4-0-1 (Williams absent).

CTEp Courses J-7 Motion by Boyd, seconded by Bedell, and carried by a vote of 4-0-1 (Williams absent) to approve Central Orange County CTE's 2014-2015 programs/course offerings list.

Williams Rpt J-8 Motion by Boyd, seconded by Bedell, and carried by a vote of 4-0-1 (Williams absent) to accept the 4th Quarter Report on Williams

Uniform Complaints for OCDE students programs, for the period of April 1 to June 30, 2014.

AB2235 J-9 Motion by Bedell seconded by Lindholm and carried by a vote of 4-0-1 (Williams absent) to approve Legislative Position regarding AB2235, Education Facilities: Kindergarten-University Public Education Facilities Bonds Act of 2014. Adopted Legislative Position will be distributed as requested (Lindholm).

Discussion Dr. Bedell requested that when the Legislative Position paper was sent to the governor, that it reflect a unanimous vote by the board. The members discussed to whom the information should be sent.

K. CLOSED SESSION - None

L. INFORMATION ITEMS

L-1 ANNOUNCEMENTS - Superintendent & Associate Superintendent

Superintendent –

- Dr. Mijares and Christine Olmstead, Assistant Superintendent of Instruction, have joined the board of the Discovery Science Center

- Discovery Science Center Update

- Leadership Academy

Associate Superintendent

- Inside the Outdoors Program Update – Chariton

- Summer at the Center – N. Boyd

- Board Conference Schedule – N. Boyd

- Letter from ACCESS Parent

- Next meeting is September 3, 2014, 11:00 a.m.

L-2 COMMUNICATION/INFORMATION/DISCUSSION

- Common Core Implementation Fund Expenditures – N. Boyd

- 1302 Compliance update – N. Boyd

L-3 EXECUTIVE COMMITTEE REPORT

- Romero/Open Enrollment - September 3 – Hammond

- Brown Act and Public Records Act – Hammond

- Board Policy 100-9 - Hammond

- Board Policy 300-1 – Hammond

- Outside and In-House Legal Counsel - Hammond

L-4 BOARD ROUNDTABLE

- White Paper – Lindholm

- Presentation for district bond borrowing – Lindholm

- Interdistrict Appeal Witnesses Sworn In – D. Boyd

- Graduation Attendance – Bedell

- Ad Hoc Committees – Hammond

- Angola Prison – Hammond
- Microphone on/off switch – Lindholm
- Cost of Recordings – Hammond
- Constitutional Resolution – N. Boyd for Williams
- Change “Board Roundtable” to “Trustee Reports” – Lindholm

Recess The meeting was recessed at 3:00 p.m.

Reconven The meeting was reconvened at 4:02 p.m.

ROLL CALL

Jack Bedell, Ph.D. (present in Boardroom)
 David L. Boyd (present by telephone)
 Robert Hammond (present by telephone)
 Linda Lindholm (present in Boardroom)
 Ken L. Williams, Jr., D.O. (present by telephone)

G. TIME CERTAIN continued

Public Hearing G-2 Public Hearing – to adopt Resolution #14-14 stating that each pupil of the county office has available textbooks and instructional materials in each subject that are consistent with the content and cycles of the curriculum framework adopted by the State Board and in accordance with the procedures as established. (Locations and phone numbers listed at end of Agenda.) Renee Hendrick, Assistant Superintendent, Administrative Services, opened the hearing at 4:05 p.m. There being no input from the audience, the hearing was closed at 4:06 p.m.

Res. Inst. Mats. J-10 Motion by Bedell, seconded by Hammond, and carried by a roll-call vote of 5-0 to adopt Resolution #14-14 stating that each pupil of the county office has available textbooks and instructional materials. Adopted resolution will be posted on the Orange County Department of Education website and will be distributed as requested.

M. ADJOURNMENT On a motion duly made, seconded, and carried by a vote of 5-0, the Board meeting of August 13, 2014, was declared ended at 4:06 p.m.



 Nina Boyd
 Assistant Secretary, Board of Education

 Dr. Ken L. Williams
 President, Board of Education

Next Regular Board Meeting: Wednesday, September 3, 2014 at 11:00 a.m. The meeting will be held in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

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cc: Cabinet

ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM

DATE: August 19, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Byron Fairchild, Director Alternative Education
SUBJECT: Granting of Diplomas

The students listed on the attached pages have been certified for graduation by the Custodian of Records or their designee for the Division of Alternative Education of the Orange County Department of Education. These students have met the standards of proficiency in basic skills prescribed by the governing board in accordance with Education Code 51412. It is requested that the Board approve the granting of a diploma to these students.

RECOMMENDATION:

Approve granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

NB:pd

**Board Agenda Item
Diploma Approval
July 23, 2014 - August 18, 2014**

ADMIN UNIT	STUDENT NAME	DISTRICT OF RESIDENCE
A.U. 100		
	Destiny Camille Brown	Saddleback Valley
Anaheim Las Palmas		
	Mark Zafaralla Flordeliza	Anaheim
	Wakeim R. Mahan	Fullerton
	Miguel Angel Vega Chavez	Anaheim
Fischer		
	Bryan C. Atkinson	Placentia-Yorba
	Jonathan Andre Dumaine	Placentia-Yorba
	Kaylee LeFave	Newport Mesa
	Jesus Monteon	Garden Grove
	Andrew Duy-An Pham	Huntington Beach
	David Ramirez	Santa Ana
	Emmanuel Saldana	Santa Ana
	Brian Tran	Huntington Beach
Garden Grove		
	Tyler Daniels	Garden Grove
	Diego H. Escobar	Garden Grove
	Duong Le	Santa Ana
	Raywell Anthony Roman	Garden Grove
	Domenic Xavier Santucci	Garden Grove
Harbor Learning Center		
	Isaiah M. Dunn	Anaheim
	Edwin M. Gomez	Santa Ana
	Myron Johnson	Corona Norco
	Juan Alfredo Madrigal	Santa Ana
	Brian Doan Nguyen	Santa Ana
	Brian Alexis Padilla	Corona Norco
	Joanna Judy Palomino	Santa Ana
	Daniel A. Perez III	Santa Ana
	Christian G. Romero	Santa Ana
	Victor Soto	Santa Ana
	Justin Yanez	Santa Ana
North		
	Anthony Beckstead	Anaheim

**Board Agenda Item
Diploma Approval
July 23, 2014 - August 18, 2014**

ADMIN UNIT	STUDENT NAME	DISTRICT OF RESIDENCE
North	Kiamyrrah Cobb	Los Angeles
	Christian Luzon Fernandez	Anaheim
Santa Ana/Newport Mesa		
	Bryan Aldaco	Newport Mesa
	Eric Barrientos	Long Beach
	Jimmie Breland	Compton
	Madison Brooke Caffey	Newport Mesa
	Reina Guerrero	Chaffey Joint
	Sydney Marie Litwak	Santa Ana
	Giorgina Live	Huntington Beach
	Benjamin Luna	Los Angeles
	Janet Mejia	Los Angeles
	Raquel Rodriguez	Los Angeles
	Hector M. Sanchez	Newport Mesa
	Mirka Velazquez	Anaheim
South East		
	Chase Anthony Amico	Santa Ana
	Diego Bran	Saddleback Valley
	Olivia Nicole Dodos	Saddleback Valley
	Christian M. Dominguez	Saddleback Valley
	Christopher M. Duckworth	Corona Norco
	Eric Daniel Ferraro	Saddleback Valley
	Daniel C. Franco	Saddleback Valley
	Riley Wiliam Jarrad	Laguna Beach
	Brandon Robert Klein	Capistrano
	Christian Rosas	Capistrano
	Scott T. Scarlata	Saddleback Valley
	Kyle Slaughter	Capistrano
	Timothy Webb	Saddleback Valley

ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM

DATE: September 3, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Renee Hendrick, Assistant Superintendent
SUBJECT: Revised Budget Approval for Fiscal Year 2014-15

The Board will hear public input for the 2014-15 Revised Budget on September 3, 2014.

As required by State regulations, the attached documents include the 2014-15 Adopted Budget and the Criteria and Standards. The Adopted Budget reflects revisions to income and expenditure projections from the Preliminary Budget adopted in June. Also included are projected growth/decline needs, based on information available. The 2013-14 column in the budget reflects closing figures for the fiscal year.

Upon completion of the public hearing, the budget and all required documents should be adopted.

RECOMMENDATION:

Approve the Revised Budget for the 2014-15 fiscal year.

RH:vc

ORANGE COUNTY DEPARTMENT OF EDUCATION
2014-15 Adopted Budget
September 3, 2014

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$315,923 due to the following:</p> <ul style="list-style-type: none"> • \$8,106,621 increase due to the State's Local Control Funding Formula (LCFF) model adjustment of the funding target components [<i>budgeting to be fully funded in 2014-15</i>] • \$82,918 increase due to prior year adjustments • (\$425,663) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru). • (\$7,447,953) decrease due to a projected decline of 453 Average Daily Attendance (ADA) for Alternative Education • <i>Projecting to be fully funded under the Local Control Funding Formula (LCFF) in 2014-15</i>
(2) Federal Revenue	<p>Decreased by a net of (\$255,890) due to the following:</p> <ul style="list-style-type: none"> • \$1,257,325 increase in funding for Title I which is mostly deferred revenue from 2013-14 • \$406,700 increase for changes in various grants • \$189,498 increase in new Equitable Science Curriculum Integrating Arts in Public Education (ESCAPE) grant • (\$1,429,768) decrease for Medical Administrative Activities (MAA) claims that were projected to be received from prior years (this is mostly pass through to districts) • (\$679,645) decrease in various grants that ended in 2013- 2014
(3) Other State Revenue	<p>Increased by a net of \$3,533,044 due to the following:</p> <ul style="list-style-type: none"> • \$6,196,462 increase in new California Career Pathways Trust grant (this is mostly pass-thru to partners) • (\$1,444,520) decrease in one-time Common Core State Standards Implementation grant funding received in 2013-14 • (\$872,277) decrease in various state grants • (\$346,621) decrease in various grants that ended in 2013-14 -
(4) Other Local Revenue	<p>Decreased by a net of (\$2,509,943) due to the following:</p> <ul style="list-style-type: none"> • \$989,335 increase in various other local revenue for various programs • \$822,170 increase in contract fees for billings for Special Education • \$380,822 increase in contract fees for Alternative Education Stuart Foundation grant for Foster Youth [<i>this is mostly from prior year carryover</i>] • \$204,410 increase in registration fees for various workshops • (\$2,827,990) decrease in contracts fees for Inside the Outdoors due to less student participation [Outdoor residential program closed in 2014-15] • (\$2,078,690) decrease in various grants that ended in 2013-14

ORANGE COUNTY DEPARTMENT OF EDUCATION
2014-15 Adopted Budget
September 3, 2014

EXPENDITURES	
(5) Certificated Salaries	<p>Increased by a net of \$525,183 due to the following:</p> <ul style="list-style-type: none"> • \$1,500,651 increase due to 2014-15 salary increase • \$592,818 increase for cost of step and column changes • \$513,242, increase for vacant and new positions that are projected to be filled during the year • (\$1,672,735) decrease in certificated salaries due to attrition • (\$144,417) decrease for (July-August) salary savings for unfilled positions budgeted for the whole year • (\$138,619) decrease in short term teacher contracts for Alternative Education for the Semester 1 Secondary program • (\$125,757) decrease for substitutes and various other changes
(6) Classified Salaries	<p>Increased by a net of \$1,145,567 due to the following:</p> <ul style="list-style-type: none"> • \$3,515,745 increase for vacant and new positions that are projected to be filled during the year • \$1,351,309 increase due to 2014-15 salary increase • \$193,340 increase for cost of step increases • (\$1,680,155) decrease in classified salaries due to attrition • (\$1,288,203) decrease for employees for Inside the Outdoors and for various other programs that ended • (\$553,285) decrease for substitutes and other changes for various programs • (\$393,184) decrease for (July-August) salary savings for unfilled positions budgeted for the whole year
(7) Employee Benefits	<p>Increased by a net of \$2,570,761 due to the following:</p> <ul style="list-style-type: none"> • \$1,691,159 increase for health and welfare benefits increase for the new plan year • \$1,637,459 increase in benefits for vacant and new positions budgeted to be filled during the year • \$392,139 increase for statutory benefits for the salary increase • \$315,970 increase for proposed CalSTRS liability employer rate increase from 8.25% to 8.88% • \$231,792 increase for benefits for positions that were only filled for a portion of 2013-14 and now budgeting for the whole year for various programs • \$102,217 increase for statutory benefits for cost of step and column changes • (\$1,466,885) decrease for benefits due to attrition and reduction in force • (\$333,090) decrease for (July-August) benefit savings for unfilled positions budgeted for the whole year
(8) Books and Supplies	<p>Increased by a net of \$3,757,138 due to the following:</p> <ul style="list-style-type: none"> • \$2,851,471 increase for holding accounts for various programs awaiting program guidelines • \$828,841 increase in instructional materials and supplies for various programs • \$76,826 increase in textbooks and other books for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2014-15 Adopted Budget
September 3, 2014

(9) Services, Other Operating Expenses	<p>Increased by a net of \$4,215,616 due to the following:</p> <ul style="list-style-type: none"> • \$5,237,677 increase in pass through sub-agreements and contracts for various grants and categorical programs • \$439,326 increase in maintenance and service agreements for various programs • \$158,110 increase for various miscellaneous operating expenses for all programs • (\$1,433,967) decrease in rents and leases for Inside the Outdoors • (\$185,530) decrease in rents and leases for various programs
(10) Capital Outlay	<p>Increased by a net of \$314,000 due to the following:</p> <ul style="list-style-type: none"> • \$882,884 increase for new and replacement equipment for various programs • (\$568,884) decrease for improvement of sites and buildings for various programs
(11) Other Outgo	<p>Decreased by a net of (\$2,832,351) due to the following:</p> <ul style="list-style-type: none"> • \$499,109 increase in pass thru revenue to North Orange County Special Education Local Plan (SELPA) districts • (\$2,129,247) decrease in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp) • (\$1,150,534) decrease in payments to districts for Medi-Cal Administrative Activities (MAA) due to deferred payments from 2010-11 & 2011-12 • (\$51,679) decrease in payments to districts for Forest Funds
(12) Indirect Costs	<p>Increased by a net of \$21,290 due to the following:</p> <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	<p>Increased by a net of \$200,405 due to the following:</p> <ul style="list-style-type: none"> • \$200,405 increase for contribution to the Child Development Fund due to the reduction in funding
(14) Ending Balance	<p>The total projected General ending fund balance is \$99,175,342 \$16,147,475 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$64,240,508 designated as Legally Restricted for programs. Of that amount \$6,342,826 is the Reserve amount for the Alternative Education program • \$18,717,359 designated for programs and grants • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$16,147,475</p>

Orange County Department of Education
2014-15 Adopted Budget -vs-2013-14 Unaudited Actuals

8/18/2014 Revenue	2013-14 Unaudited Actuals (UA)		2014-15 Adopted Budget (AB)		2014-15 AB vs 2013-14 UA Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Total
LCCFF/Revenue Limit							
Federal	86,848,064	6,735,662	86,826,693	7,072,956	(21,371)	337,294	315,923
Other State	1,467,859	15,693,175	233,252	16,671,892	(1,234,607)	978,717	(255,890)
Local Revenue	2,854,786	5,898,595	2,729,599	9,556,826	(125,187)	3,658,231	3,533,044
	38,246,347	37,249,719	35,232,984	37,753,139	(3,013,363)	503,420	(2,509,943)
Total Revenue	129,417,056	65,577,151	125,022,528	71,054,813	(4,394,528)	5,477,662	1,083,134
Expenditures							
Certificated	35,649,568	17,223,265	35,226,025	18,171,991	(423,543)	948,726	525,183
Classified	28,552,981	21,149,090	28,508,271	22,339,367	(44,710)	1,190,277	1,145,567
Benefits	20,842,451	13,747,108	21,932,420	15,227,900	1,089,969	1,480,792	2,570,761
Books and Supplies	3,402,263	2,151,016	4,710,848	4,599,569	1,308,585	2,448,553	3,757,138
Services	20,824,249	6,525,661	20,387,685	11,177,842	(436,564)	4,652,181	4,215,616
Capital Outlay	1,749,106	131,657	2,027,678	167,086	278,572	35,429	314,000
Other Outgo	15,013,830	500,638	11,571,075	1,111,042	(3,442,755)	610,404	(2,832,351)
Transfers of Indirect	(6,313,761)	5,314,086	(6,873,450)	5,852,485	(559,689)	538,399	(21,290)
Total Expenditures	119,720,688	66,742,521	117,490,552	78,547,282	(2,230,136)	11,904,761	9,674,625
Excess/Deficiency	9,696,368	(1,165,370)	7,531,976	(7,592,469)	(2,164,392)	(6,427,099)	(8,591,491)
Transfers In	-	-	-	-	-	-	-
Transfers Out	(499,532)	(980,735)	(699,937)	(980,735)	(200,405)	-	(200,405)
Other Sources	-	-	-	-	-	-	-
Contributions	(5,939,319)	5,939,319	(7,219,877)	7,219,877	(1,280,558)	1,280,558	-
All Other Sources	(6,438,850)	4,958,584	(7,919,814)	6,239,142	(1,480,964)	1,280,558	(200,405)
Net Increase or Decrease in Fund	3,257,518	3,793,213	(387,838)	(1,353,327)	(3,645,356)	(5,146,540)	(8,791,896)
Beginning Balance	77,588,304	16,277,473	80,845,821	20,070,686	3,257,518	3,793,213	7,050,731
Audit Adjustment	-	-	-	-	-	-	-
Ending Balance	80,845,821	20,070,686	80,457,983	18,717,359	(387,838)	(1,353,327)	(1,741,165)

B4

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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	1) LCFF Sources	8010-8099	86,848,063.97	6,735,661.67	93,583,725.64	86,826,693.00	7,072,956.00	93,899,649.00	0.3%
2	2) Federal Revenue	8100-8299	1,467,859.29	15,693,174.59	17,161,033.88	233,252.00	16,671,892.00	16,905,144.00	-1.5%
3	3) Other State Revenue	8300-8599	2,854,786.07	5,898,595.42	8,753,381.49	2,729,599.00	9,558,826.00	12,286,425.00	40.4%
4	4) Other Local Revenue	8600-8799	38,246,346.65	37,249,718.88	75,496,065.53	35,232,984.00	37,753,139.00	72,986,123.00	-3.3%
	5) TOTAL REVENUES		129,417,055.98	65,577,150.56	194,994,206.54	125,022,528.00	71,054,813.00	196,077,341.00	0.6%
B. EXPENDITURES									
5	1) Certificated Salaries	1000-1999	35,649,567.93	17,223,264.91	52,872,832.84	35,226,025.00	18,171,991.00	53,398,016.00	1.0%
6	2) Classified Salaries	2000-2999	28,552,981.03	21,149,089.68	49,702,070.71	28,508,271.00	22,339,367.00	50,847,638.00	2.3%
7	3) Employee Benefits	3000-3999	20,842,450.58	13,747,108.15	34,589,558.73	21,932,420.00	15,227,900.00	37,160,320.00	7.4%
8	4) Books and Supplies	4000-4999	3,402,263.47	2,151,015.77	5,553,279.24	4,710,848.00	4,599,569.00	9,310,417.00	67.7%
9	5) Services and Other Operating Expenditures	5000-5999	20,824,249.42	6,525,661.30	27,349,910.72	20,387,685.00	11,177,842.00	31,565,527.00	15.4%
10	6) Capital Outlay	6000-6999	1,749,106.29	131,657.42	1,880,763.71	2,027,678.00	167,086.00	2,194,764.00	16.7%
11	7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	15,013,829.93	500,637.88	15,514,467.81	11,571,075.00	1,111,042.00	12,682,117.00	-18.3%
12	8) Other Outgo - Transfers of Indirect Costs	7300-7399	(6,313,760.58)	5,314,085.82	(999,674.76)	(6,873,450.00)	5,852,485.00	(1,020,965.00)	2.1%
	9) TOTAL EXPENDITURES		119,720,688.07	66,742,520.93	186,463,209.00	117,490,552.00	78,647,282.00	196,137,834.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,696,367.91	(1,165,370.37)	8,530,997.54	7,531,976.00	(7,592,469.00)	(60,493.00)	-100.7%
D. OTHER FINANCING SOURCES/USES									
13	1) Interfund Transfers								
	a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Transfers Out	7600-7629	499,531.59	980,735.00	1,480,266.59	699,937.00	980,735.00	1,680,672.00	13.5%
	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	(5,939,318.65)	5,939,318.65	0.00	(7,219,877.00)	7,219,877.00	0.00	0.0%
	4) TOTAL OTHER FINANCING SOURCES/USES		(6,438,850.24)	4,958,583.65	(1,480,266.59)	(7,919,814.00)	6,239,142.00	(1,680,672.00)	13.5%

B5

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,257,517.67	3,793,213.28	7,050,730.95	(387,838.00)	(1,353,327.00)	(1,741,165.00)	-124.7%
b) Audit Adjustments		9793	77,588,303.62	16,277,472.98	93,865,776.60	80,845,821.29	20,070,686.26	100,916,507.55	7.5%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	77,588,303.62	16,277,472.98	93,865,776.60	80,845,821.29	20,070,686.26	100,916,507.55	7.5%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			80,845,821.29	20,070,686.26	100,916,507.55	80,457,983.29	18,717,359.26	99,175,342.55	-1.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	20,070,686.26	20,070,686.26	0.00	18,717,359.26	18,717,359.26	-6.7%
b) Restricted		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments									
d) Assigned									
Other Assignments		9780	55,397,839.88	0.00	55,397,839.88	64,240,508.42	0.00	64,240,508.42	16.0%
ACCESS LCFF	0000	9780	11,952,168.56		11,952,168.56				
ACCESS	0000	9780	6,322,825.64		6,322,825.64				
ACCESS Tier III	0000	9780	5,058,228.16		5,058,228.16				
CTEp Tier III	0000	9780	4,945,885.41		4,945,885.41				
Mandated Costs	0000	9780	3,399,186.65		3,399,186.65				
OCDE ERATE	0000	9780	2,058,588.17		2,058,588.17				
Medical Administrative Activities (MAA)	0000	9780	767,599.54		767,599.54				
District Service Workshop	0000	9780	671,895.36		671,895.36				
EISS Tier III	0000	9780	666,966.05		666,966.05				
EISS Workshop	0000	9780	650,000.00		650,000.00				
Reserve for Outdated Checks	0000	9780	560,293.15		560,293.15				
Various Project Workshops	0000	9780	547,878.56		547,878.56				
Special Education JPA	0000	9780	538,931.26		538,931.26				
Special Schools Tier III	0000	9780	499,768.10		499,768.10				

B6

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
EIA LEP Juvenile Hall	0000	9780	415,221.00		415,221.00				
ACCESS-CHEP	0000	9780	371,100.00		371,100.00				
Information Technology BiTech	0000	9780	266,000.00		266,000.00				
Various Other Designated Programs	0000	9780	330,493.42		330,493.42				
Time and Attendance	0000	9780	310,149.06		310,149.06				
Bilingual Training Tier III	0000	9780	303,389.95		303,389.95				
AVID Workshops	0000	9780	247,849.62		247,849.62				
Workshops and Trainings	0000	9780	198,607.09		198,607.09				
CSI Thinking Maps	0000	9780	176,439.83		176,439.83				
Reserve for College Career Consortium	0000	9780	170,000.00		170,000.00				
Language Methodology Workshop	0000	9780	154,986.11		154,986.11				
ACCESS Mandated Costs	0000	9780	144,827.42		144,827.42				
ACCESS Instructional Materials Tier III	0000	9780	137,966.90		137,966.90				
Inside the Outdoors Deferred Maintenan	0000	9780	137,277.28		137,277.28				
Workstation Replacements	0000	9780	135,518.65		135,518.65				
Service Language Arts	0000	9780	132,973.65		132,973.65				
Courier Services - JPA	0000	9780	117,871.66		117,871.66				
Information Technology Imaging Workflr	0000	9780	114,577.21		114,577.21				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	25,377,981.41	0.00	25,377,981.41		0.00	0.00	-36.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	16,147,474.87	0.00	0.00	0.0%

B7

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash		9110	74,639,265.64	10,178,897.29	84,818,162.93				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	2,634.00	2,634.00				
b) in Banks		9130	70,000.00	0.00	70,000.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	375,206.76	1,309,171.80	1,684,378.56				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	42,086,216.11	11,243,555.02	53,329,771.13				
3) Accounts Receivable		9290	66,619.45	5,524,125.64	5,590,745.09				
4) Due from Grantor Government		9310	863,796.75	314,881.18	1,178,677.93				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	1,041,049.04	0.00	1,041,049.04				
8) Other Current Assets									
9) TOTAL ASSETS			119,142,153.75	28,573,264.93	147,715,418.68				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	31,681,574.56	5,346,825.65	37,028,400.21				
2) Due to Grantor Governments		9590	0.00	119,048.00	119,048.00				
3) Due to Other Funds		9610	6,614,757.90	1,311,237.67	7,925,995.57				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,725,467.35	1,725,467.35				
6) TOTAL LIABILITIES			38,296,332.46	8,502,578.67	46,798,911.13				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
			80,845,821.29	20,070,686.26	100,916,507.55				

B9

Description	2013-14 Unaudited Actuals			2014-15 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)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	34,115,872.35	0.00	34,115,872.35	34,964,703.00	0.00	34,964,703.00	2.5%
Education Protection Account State Aid - Current Year	827,730.00	0.00	827,730.00	737,200.00	0.00	737,200.00	-10.9%
State Aid - Prior Years	18,667.00	(1,952.00)	16,715.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	561,232.61	0.00	561,232.61	561,233.00	0.00	561,233.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	70,896,751.64	0.00	70,896,751.64	70,896,752.00	0.00	70,896,752.00	0.0%
Unsecured Roll Taxes	2,612,327.00	0.00	2,612,327.00	2,612,327.00	0.00	2,612,327.00	0.0%
Prior Years' Taxes	1,819,739.32	0.00	1,819,739.32	1,819,739.00	0.00	1,819,739.00	0.0%
Supplemental Taxes	1,717,867.11	0.00	1,717,867.11	1,717,867.00	0.00	1,717,867.00	0.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	4,692,717.94	0.00	4,692,717.94	3,509,334.00	0.00	3,509,334.00	-25.2%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal_LCFF Sources	117,262,904.97	(1,952.00)	117,260,952.97	116,819,155.00	0.00	116,819,155.00	-0.4%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(242,984.00)		(242,984.00)	(302,569.00)		(302,569.00)	24.5%
All Other LCFF Transfers - Current Year	(796,785.00)	0.00	(796,785.00)	(737,200.00)	0.00	(737,200.00)	-7.5%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	(29,375,072.00)	6,737,613.67	(22,637,458.33)	(28,952,693.00)	7,072,956.00	(21,879,737.00)	-3.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			86,848,063.97	6,735,661.67	93,583,725.64	86,826,693.00	7,072,956.00	93,899,649.00	0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,444,678.85	1,444,678.85	0.00	1,444,751.00	1,444,751.00	0.0%
Special Education Discretionary Grants		8182	0.00	189,429.54	189,429.54	0.00	226,780.00	226,780.00	19.7%
Child Nutrition Programs		8220	0.00	352,753.27	352,753.27	0.00	270,000.00	270,000.00	-23.5%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	32,091.29	1,677,528.49	1,709,619.78	227,252.00	2,113,561.00	2,340,813.00	36.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,326,924.05	3,326,924.05		3,902,754.00	3,902,754.00	17.3%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		2,402,309.98	2,402,309.98		3,075,329.00	3,075,329.00	28.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		69,850.95	69,850.95		76,228.00	76,228.00	9.1%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

BK

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		248,359.12	248,359.12			252,930.00	1.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290		37,314.88	37,314.88			473,000.00	1167.6%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3699	8290		68,285.00	68,285.00			68,285.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	1,435,768.00	5,875,740.46	7,311,508.46	6,000.00	4,768,274.00	4,774,274.00	-34.7%
TOTAL, FEDERAL REVENUE			1,467,859.29	15,693,174.59	17,161,033.88	233,252.00	16,671,892.00	16,905,144.00	-1.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		72,352.00	72,352.00			0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	28,715.49	28,715.49	0.00	22,500.00	22,500.00	-21.6%
Mandated Costs Reimbursements		8550	991,857.00	0.00	991,857.00	991,857.00	0.00	991,857.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,767,343.13	465,003.57	2,232,346.70	1,667,712.00	442,967.00	2,110,699.00	-5.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)		
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		1,339,105.36	1,339,105.36			741,410.00	741,410.00	-44.6%
California Clean Energy Jobs Act	6230	8590		133,040.00	133,040.00			0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		50,000.00	50,000.00			0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		48,919.00	48,919.00			37,925.00	37,925.00	-22.5%
Common Core State Standards Implementation	7405	8590		1,444,520.00	1,444,520.00			0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	95,585.94	2,316,940.00	2,412,525.94	70,030.00	8,312,004.00	8,382,034.00	8,382,034.00	247.4%
TOTAL OTHER STATE REVENUE			2,854,786.07	5,898,595.42	8,753,381.49	2,729,599.00	9,556,826.00	12,286,425.00	12,286,425.00	40.4%

B13

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F	
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll			0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll			0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes			0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes			0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes			0.00	0.00	0.00	0.00	0.00	0.00
Parcel Taxes			0.00	0.00	0.00	0.00	0.00	0.00
Other			0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds			0.00	0.00	0.00	0.00	0.00	0.00
Not Subject to LCFF Deduction			0.00	1,606,328.64	1,606,328.64	0.00	1,606,000.00	1,606,000.00
Penalties and Interest from Delinquent Non-LCFF Taxes			0.00	0.00	0.00	0.00	0.00	0.00
Sales			0.00	0.00	0.00	0.00	0.00	0.00
Sale of Equipment/Supplies			2,568.00	3,611.75	6,179.75	2,000.00	0.00	2,000.00
Sale of Publications			92,062.80	154,734.84	246,797.64	95,004.00	115,000.00	210,004.00
Food Service Sales			255,171.02	11,309.10	266,480.12	253,000.00	11,500.00	264,500.00
All Other Sales			8,971.11	0.00	8,971.11	13,200.00	0.00	13,200.00
Leases and Rentals			17,520.84	0.00	17,520.84	17,521.00	0.00	17,521.00
Interest			331,295.25	0.00	331,295.25	270,451.00	0.00	270,451.00
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.00
Adult Education Fees			0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students			0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals			0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services			8,325,322.39	30,825,245.18	39,150,567.57	5,496,063.00	30,724,453.00	36,220,516.00
Mitigation/Developer Fees			0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts			3,172,697.04	263,971.64	3,436,668.68	3,040,353.00	600,721.00	3,641,074.00
Other Local Revenue								
Plus: Misc Funds Non-LCFF								
California Dept of Education								
SACS Financial Reporting Software - 2014.2.0								
File: fund-a (Rev 06/17/2014)								

B14

Description	2013-14 Unaudited Actuals			2014-15 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)	
(50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	2,331,121.41	1,809,978.81	4,141,100.22	2,335,776.00	2,120,926.00	4,456,702.00	7.6%
Tuition	23,709,616.79	2,562,110.92	26,271,727.71	23,709,616.00	2,562,111.00	26,271,727.00	0.0%
All Other Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools							
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		12,428.00	12,428.00		12,428.00	12,428.00	0.0%
ROC/IP Transfers From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
All Other Transfers In from All Others		0.00	0.00		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	38,246,346.65	37,249,718.88	75,496,065.53	35,232,984.00	37,753,139.00	72,986,123.00	-3.3%
TOTAL, REVENUES	129,417,055.98	65,577,150.56	194,994,206.54	125,022,528.00	71,054,813.00	196,077,341.00	0.6%

B15

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	28,367,149.88	9,375,361.37	37,742,511.25	27,689,582.00	9,535,008.00	37,224,590.00	-1.4%
Certificated Pupil Support Salaries		1200	85,949.37	2,429,192.65	2,515,142.02	119,841.00	2,515,136.00	2,634,977.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,072,277.95	3,410,607.70	10,482,885.65	7,256,536.00	3,764,964.00	11,021,500.00	5.1%
Other Certificated Salaries		1900	124,190.73	2,008,103.19	2,132,293.92	160,066.00	2,356,883.00	2,516,949.00	18.0%
TOTAL, CERTIFICATED SALARIES			35,649,567.93	17,223,264.91	52,872,832.84	35,226,025.00	18,171,991.00	53,398,016.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,341,143.77	9,586,595.53	12,927,739.30	3,340,212.00	9,874,118.00	13,214,330.00	2.2%
Classified Support Salaries		2200	1,162,012.09	1,928,215.76	3,090,227.85	1,037,150.00	2,349,617.00	3,386,767.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	13,727,048.84	5,510,228.84	19,237,277.68	13,833,670.00	5,837,167.00	19,670,837.00	2.3%
Clerical, Technical and Office Salaries		2400	10,251,191.15	3,729,444.83	13,980,635.98	10,209,252.00	4,024,280.00	14,233,532.00	1.8%
Other Classified Salaries		2900	71,585.18	394,604.72	466,189.90	87,987.00	254,185.00	342,172.00	-26.6%
TOTAL, CLASSIFIED SALARIES			28,552,981.03	21,149,089.68	49,702,070.71	28,508,271.00	22,339,367.00	50,847,638.00	2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102							
PERS		3201-3202	2,739,455.07	1,315,979.90	4,055,434.97	2,960,599.00	1,493,082.00	4,453,681.00	9.8%
OASDI/Medicare/Alternative		3301-3302	3,282,313.08	2,296,956.56	5,579,269.64	3,381,017.00	2,478,404.00	5,859,421.00	5.0%
Health and Welfare Benefits		3401-3402	930,994.76	575,766.57	1,506,761.33	961,016.00	619,135.00	1,580,151.00	4.9%
Unemployment Insurance		3501-3502	12,582,513.75	8,777,713.21	21,360,226.96	13,170,784.00	9,717,163.00	22,887,947.00	7.2%
Workers' Compensation		3601-3602	57,998.29	18,935.69	76,933.98	81,888.00	20,404.00	102,292.00	33.0%
OPEB, Allocated		3701-3702	1,076,847.76	650,875.55	1,727,723.31	1,277,894.00	816,409.00	2,094,303.00	21.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	172,327.87	110,880.67	283,208.54	99,222.00	83,303.00	182,525.00	-35.6%
TOTAL, EMPLOYEE BENEFITS			20,842,450.58	13,747,108.15	34,589,558.73	21,932,420.00	15,227,900.00	37,160,320.00	7.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,008.33	67,190.14	69,198.47	73,300.00	61,871.00	135,171.00	95.3%
Books and Other Reference Materials		4200	75,123.04	178,916.76	254,039.80	102,642.00	162,251.00	264,893.00	4.3%
Materials and Supplies		4300	2,745,224.20	1,430,652.39	4,175,876.59	3,672,465.00	3,877,181.00	7,549,646.00	80.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
Noncapitalized Equipment		4400	394,652.28	165,025.04	559,677.32	716,941.00	207,255.00	924,196.00	65.1%
Food		4700	185,255.62	309,231.44	494,487.06	145,500.00	291,011.00	436,511.00	-11.7%
TOTAL BOOKS AND SUPPLIES			3,402,263.47	2,151,015.77	5,553,279.24	4,710,848.00	4,599,569.00	9,310,417.00	67.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,413,931.48	2,134,105.95	5,548,037.43	3,677,518.00	5,719,326.00	9,396,844.00	69.4%
Travel and Conferences		5200	849,571.79	676,620.15	1,526,191.94	917,017.00	624,094.00	1,541,111.00	1.0%
Dues and Memberships		5300	374,706.72	9,365.45	384,072.17	199,483.00	8,520.00	208,003.00	-45.8%
Insurance		5400 - 5450	527,101.59	0.00	527,101.59	509,400.00	0.00	509,400.00	-3.4%
Operations and Housekeeping Services		5500	995,659.91	192,433.95	1,188,293.86	1,018,100.00	188,169.00	1,206,269.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,852,164.10	951,395.26	9,803,559.36	7,813,842.00	920,266.00	8,734,108.00	-10.9%
Transfers of Direct Costs		5710	(315,294.31)	315,294.31	0.00	(459,485.00)	459,485.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(83,701.92)	0.00	(83,701.92)	(24,550.00)	0.00	(24,550.00)	-70.7%
Professional/Consulting Services and Operating Expenditures		5800	5,342,750.36	2,092,339.35	7,435,089.71	5,902,067.00	3,105,124.00	9,007,191.00	21.1%
Communications		5900	867,159.70	154,106.88	1,021,266.58	834,293.00	152,858.00	987,151.00	-3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,824,249.42	6,525,661.30	27,349,910.72	20,387,685.00	11,177,842.00	31,565,527.00	15.4%

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	684,967.03	88,253.00	773,220.03	39,750.00	154,586.00	194,336.00	-74.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	909,159.95	35,305.14	944,465.09	1,683,200.00	11,000.00	1,694,200.00	79.4%
Equipment Replacement		6500	154,979.31	8,099.28	163,078.59	294,728.00	1,500.00	296,228.00	81.6%
TOTAL CAPITAL OUTLAY			1,749,106.29	131,657.42	1,880,763.71	2,027,678.00	167,086.00	2,194,764.00	16.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	13,789,093.58	0.00	13,789,093.58	11,548,551.00	0.00	11,548,551.00	-16.2%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221							
To County Offices	6500	7222							
To JPAs	6500	7223							
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221							
To County Offices	6360	7222							
To JPAs	6360	7223							
Other Transfers of Apportionments	All Other	7221-7223	0.00	275,250.75	275,250.75	0.00	386,546.00	386,546.00	40.4%
All Other Transfers		7281-7283	1,202,212.35	0.00	1,202,212.35	0.00	0.00	0.00	-100.0%

BP

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
All Other Transfers Out to All Others		7299	0.00	225,387.13	225,387.13	0.00	724,496.00	724,496.00	221.4%
Debt Service									
Debt Service - Interest		7438	4,745.52	0.00	4,745.52	4,746.00	0.00	4,746.00	0.0%
Other Debt Service - Principal		7439	17,778.48	0.00	17,778.48	17,778.00	0.00	17,778.00	0.0%
TOTAL_OTHER_OUTGO (excluding Transfers of Indirect Costs)			15,013,829.93	500,637.88	15,514,467.81	11,571,075.00	1,111,042.00	12,682,117.00	-18.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,314,085.82)	5,314,085.82	0.00	(5,852,485.00)	5,852,485.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(999,674.76)	0.00	(999,674.76)	(1,020,965.00)	0.00	(1,020,965.00)	2.1%
TOTAL_OTHER_OUTGO - TRANSFERS OF INDIRECT COSTS			(6,313,760.58)	5,314,085.82	(999,674.76)	(6,873,450.00)	5,852,485.00	(1,020,965.00)	2.1%
TOTAL EXPENDITURES			119,720,688.07	66,742,520.93	186,463,209.00	117,490,552.00	78,647,282.00	196,137,834.00	5.2%

BA

Description	2013-14 Unaudited Actuals			2014-15 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)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	499,531.59	0.00	499,531.59	699,937.00	0.00	699,937.00	40.1%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT	499,531.59	980,735.00	1,480,266.59	699,937.00	980,735.00	1,680,672.00	13.5%
OTHER SOURCES/USES							
SOURCES							
State Appropriations							
Emergency Appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings							
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Dept of Education SACS Financial Reporting Software - 2014.2.0	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL USES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(1,639,143.14)	1,639,143.14	0.00					
Contributions from Restricted Revenues		8990	(4,300,175.51)	4,300,175.51	0.00	(2,604,353.00)	2,604,353.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			(5,939,318.65)	5,939,318.65	0.00	(4,615,524.00)	4,615,524.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)			(6,438,850.24)	4,958,583.65	(1,480,266.59)	(7,919,814.00)	6,239,142.00	(1,680,672.00)	13.5%	

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Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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	86,848,063.97	6,735,661.67	93,583,725.64	86,826,693.00	7,072,956.00	93,899,649.00	0.0%
2) Federal Revenue		8100-8299	1,467,859.29	15,693,174.59	17,161,033.88	233,252.00	16,671,892.00	16,905,144.00	0.0%
3) Other State Revenue		8300-8599	2,854,786.07	5,898,595.42	8,753,381.49	2,729,599.00	9,556,826.00	12,286,425.00	0.0%
4) Other Local Revenue		8600-8799	38,246,346.65	37,249,718.88	75,496,065.53	35,232,984.00	37,753,139.00	72,986,123.00	0.0%
5) TOTAL REVENUES			129,417,055.98	65,577,150.56	194,994,206.54	125,022,528.00	71,054,813.00	196,077,341.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		41,977,807.68	26,737,797.48	68,715,605.16	43,418,492.00	29,779,598.00	73,198,090.00	6.5%
2) Instruction - Related Services	2000-2999		30,978,874.01	21,828,764.53	52,807,638.54	31,215,482.00	28,078,828.00	59,294,310.00	12.3%
3) Pupil Services	3000-3999		4,629,626.84	10,509,692.12	15,139,318.96	4,637,718.00	12,019,868.00	16,657,586.00	10.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		15,245,709.18	5,314,085.82	20,559,795.00	16,613,723.00	5,852,485.00	22,466,208.00	9.3%
8) Plant Services	8000-8999		11,874,840.43	1,851,543.10	13,726,383.53	10,034,062.00	1,805,461.00	11,839,523.00	-13.7%
9) Other Outgo	9000-9999	Except 7600-7699	15,013,829.93	500,637.88	15,514,467.81	11,571,075.00	1,111,042.00	12,682,117.00	-18.3%
10) TOTAL EXPENDITURES			119,720,688.07	66,742,520.93	186,463,209.00	117,490,552.00	78,647,282.00	196,137,834.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			9,696,367.91	(1,165,370.37)	8,530,997.54	7,531,976.00	(7,592,469.00)	(60,493.00)	-100.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7500-7629	499,531.59	980,735.00	1,480,266.59	699,937.00	980,735.00	1,680,672.00	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	(5,939,318.65)	5,939,318.65	0.00	(7,219,877.00)	7,219,877.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,438,850.24)	4,958,583.65	(1,480,266.59)	(7,919,814.00)	6,239,142.00	(1,680,672.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)			3,257,517.67	3,793,213.28	7,050,730.95	(387,838.00)	(1,353,327.00)	(1,741,165.00)	-124.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	77,588,303.62	16,277,472.98	93,865,776.60	80,845,821.29	20,070,686.26	100,916,507.55	7.5%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,588,303.62	16,277,472.98	93,865,776.60	80,845,821.29	20,070,686.26	100,916,507.55	7.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,588,303.62	16,277,472.98	93,865,776.60	80,845,821.29	20,070,686.26	100,916,507.55	7.5%
2) Ending Balance, June 30 (E + F1e)			80,845,821.29	20,070,686.26	100,916,507.55	80,457,983.29	18,717,359.26	99,175,342.55	-1.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	20,070,686.26	20,070,686.26	0.00	18,717,359.26	18,717,359.26	-6.7%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	55,397,839.88	0.00	55,397,839.88	64,240,508.42	0.00	64,240,508.42	16.0%
Other Assignments (by Resource/Object)									
ACCESS LCFF	0000	9780	11,952,168.56		11,952,168.56				
ACCESS	0000	9780	6,322,825.64		6,322,825.64				
ACCESS Tier III	0000	9780	5,058,228.16		5,058,228.16				
CTEp Tier III	0000	9780	4,945,885.41		4,945,885.41				
Mandated Costs	0000	9780	3,399,186.65		3,399,186.65				
OCDE ERATE	0000	9780	2,058,588.17		2,058,588.17				
Medical Administrative Activities (MAA)	0000	9780	767,599.54		767,599.54				
District Service Workshop	0000	9780	671,895.36		671,895.36				
EISS Tier III	0000	9780	666,966.05		666,966.05				
EISS Workshop	0000	9780	650,000.00		650,000.00				
Reserve for Outdated Checks	0000	9780	560,293.15		560,293.15				
Various Project Workshops	0000	9780	547,878.56		547,878.56				

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Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
Special Education JPA	0000	9780	538,931.26		538,931.26				
Special Schools Tier III	0000	9780	499,768.10		499,768.10				
EIA LEP Juvenile Hall	0000	9780	415,221.00		415,221.00				
ACCESS-CHEP	0000	9780	371,100.00		371,100.00				
Information Technology BITech	0000	9780	266,000.00		266,000.00				
Various Other Designated Programs	0000	9780	330,493.42		330,493.42				
Time and Attendance	0000	9780	310,149.06		310,149.06				
Bilingual Training Tier III	0000	9780	303,389.95		303,389.95				
AVID Workshops	0000	9780	247,849.62		247,849.62				
Workshops and Trainings	0000	9780	198,607.09		198,607.09				
CSI Thinking Maps	0000	9780	176,439.83		176,439.83				
Reserve for College Career Consortium	0000	9780	170,000.00		170,000.00				
Language Methodology Workshop	0000	9780	154,986.11		154,986.11				
ACCESS Mandated Costs	0000	9780	144,827.42		144,827.42				
ACCESS Instructional Materials Tier III	0000	9780	137,966.90		137,966.90				
Inside the Outdoors Deferred Maintenan	0000	9780	137,277.28		137,277.28				
Workstation Replacements	0000	9780	135,518.65		135,518.65				
Service Language Arts	0000	9780	132,973.65		132,973.65				
Courier Services - JPA	0000	9780	117,871.66		117,871.66				
Information Technology Imaging Workfl	0000	9780	114,577.21		114,577.21				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	25,377,981.41	0.00	25,377,981.41	16,147,474.87	0.00	16,147,474.87	-36.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Baf

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	2,065,064.88	2,439,008.88
6230	California Clean Energy Jobs Act	133,040.00	0.00
6300	Lottery: Instructional Materials	1,070,496.58	890,651.58
6355	ROCP: Direct Support Professional Training Program	14,055.00	14,055.00
6500	Special Education	2,500,642.41	2,438,490.41
6512	Special Ed: Mental Health Services	723,425.69	476,110.69
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	314,782.41	0.41
7240	Transportation: Special Education (Severely Disabled/Orthopedically	190,274.03	190,274.03
7400	Quality Education Investment Act	83,945.23	2,039.23
7405	Common Core State Standards Implementation	1,444,520.00	0.00
7810	Other Restricted State	96,338.21	2,817.21
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	4,215,343.00	4,417,609.00
9010	Other Restricted Local	7,218,758.82	7,846,302.82
Total, Restricted Balance		20,070,686.26	18,717,359.26

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	2012-13 Unaudited <u>Actuals</u>	2013-14 Unaudited <u>Actuals</u>	2014-15 Adopted <u>Budget</u>	2015-16 Projected <u>Budget</u>	2016-17 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	93,238,106	93,583,726	93,899,649	93,899,648	93,899,648
Federal Revenues	22,019,036	17,161,034	16,905,144	24,649,144	24,649,144
Other State Revenues	28,067,357	8,753,381	12,286,425	12,479,287	12,694,953
Other Local Revenue	54,279,829	51,786,449	49,276,507	47,278,151	50,670,241
TOTAL REVENUES	197,604,328	194,994,207	196,077,341	202,015,846	205,623,602
B. EXPENDITURES					
Certificated Salaries	55,614,202	52,872,833	53,398,016	55,279,721	57,857,123
Classified Salaries	50,802,178	49,702,071	50,847,638	51,727,183	53,351,454
Employee Benefits	36,744,721	34,589,559	37,160,320	37,291,361	37,843,178
Books and Supplies	6,763,690	5,553,279	9,310,417	6,651,102	6,735,203
Services, Other Oper. Exps	28,925,754	27,349,911	31,565,527	30,211,477	30,722,698
Capital Outlay	1,450,771	1,880,764	2,194,764	2,194,764	2,194,764
Other Outgo	14,908,992	14,514,793	11,661,152	17,681,827	17,177,699
Program Reductions				0	0
TOTAL EXPENDITURES	195,210,309	186,463,209	196,137,834	201,037,435	205,882,119
C. EXCESS (DEFICIENCY)	2,394,019	8,530,998	(60,493)	978,411	(258,517)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	430,014	499,532	699,937	754,324	801,824
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	261,074	0	0	0	0
Interfund Trfs Out - Def. Maint	980,735	0	0	0	0
Interfund Trfs Out - Other	0	980,735	980,735	980,735	980,735

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	2012-13 Unaudited <u>Actuals</u>	2013-14 Unaudited <u>Actuals</u>	2014-15 Adopted <u>Budget</u>	2015-16 Projected <u>Budget</u>	2016-17 Projected <u>Budget</u>
D. <u>OTHER SOURCES/USES (continued)</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Sources/Uses	(1,671,823)	(1,480,267)	(1,680,672)	(1,735,059)	(1,782,559)
E. NET INCREASE (DECREASE)	722,196	7,050,731	(1,741,165)	(756,648)	(2,041,076)
F. <u>FUND BALANCE</u>					
Beginning Balance, July 1,	93,143,581	93,865,777	100,916,505	99,175,340	98,418,692
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	93,143,581	93,865,777	100,916,505	99,175,340	98,418,692
Ending Balance, June 30,	<u>93,865,777</u>	<u>100,916,508</u>	<u>99,175,340</u>	<u>98,418,692</u>	<u>96,377,617</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	16,277,473	20,070,686	18,717,357	16,945,362	17,506,025
<u>Board Designated</u>					
Designated Amounts	50,046,130	55,397,840	64,240,507	72,766,876	78,469,529
Economic Uncertainties	27,472,174	25,377,981	16,147,476	8,636,454	332,063
Undesignated Amounts	(0)	0	0	0	0

Orange County Department of Education
2014-15 Adopted Budget
September 3, 2014

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1 Average Daily Attendance (ADA) – County Operations Grant
Projected County Operations Grant Average Daily Attendance (ADA) standard has not been met because of the changes from the Local Control Funding Formula (LCFF) which now exclude the AB type funding ADA. This ADA is now part of the Districts total ADA. The Districts have agreed with the County Office to transfer the funding for the students being served. We continue to monitor and anticipate making changes if necessary.
- 4b Other Expenditures
Projected Other Expenditures for books and supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts.

Supplemental explanations if answered yes:

- S5 Contributions from unrestricted programs to some restricted programs are budgeted to increase in 2014-15 but will decrease in the future years. This is due to the proposed funding changes to the childcare program and the decline in funding from the projected Average Daily Attendance (ADA) in our programs. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long term commitments that have been budgeted in subsequent years. The long term commitment we currently have is the certificates of participation for the Esplanade facility for 17 years. We have no other outstanding liabilities that have not been included in the budget.
- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.
- S9 Yes, the county office of education's Local Control and Accountability Plan (LCAP) was presented to the governing board on June 11, 2014 and June 18, 2014.
- S10 Yes, the county office of education's budget include the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) as it is described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures.

ANNUAL BUDGET REPORT:
September 8, 2014 Dual 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: September 03, 2014

Place: Orange County Department of Education Signed: _____
Date: September 03, 2014
Time: 10:00 AM Clerk/Secretary of the County Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Renee Hendrick
Title: Assistant Superintendent, Administrative
Telephone: (714) 966-4061
E-mail: rhendrick@ocde.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Al Mijares
Chief Business Official's Name: Renee Hendrick
CBO's Title: Assistant Superintendent, Administrative
CBO's Telephone: (714) 966-4061

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)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years. This criterion is disabled for county offices of education during transition to full LCFF implementation.		
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
5a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the LCFF. This section has been inactivated.		
5b	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

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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
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: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• 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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 18, 2014	
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	

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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: For the Second and Third Prior Years, enter data in the Revenue Limit Countywide Other Purpose ADA in the Original Budget column; all other data are extracted or calculated. For the First Prior Year, enter the earliest estimate of the County Operations Grant Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit Countywide Other Purpose ADA/County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form A, Line 27)	Estimated/Unaudited Actuals Form A, Line 27/Form A, Line B5			
Third Prior Year (2011-12)	500,301.52	514,306.10		N/A	Met
Second Prior Year (2012-13)	514,306.10	512,408.36		0.4%	Met
First Prior Year (2013-14) ¹	512,408.36	481,435.14		6.0%	Not 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 NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Projected County Operations Grant Average Daily Attendance (ADA) standard has not been met because of the changes from the Local Control Funding Formula (LCFF) which now exclude the AB type funding ADA. This ADA is now part of the Districts total ADA. The Districts have agreed with the County Office to transfer the funding for the students being served. We continue to monitor and anticipate making changes if necessary.

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.

Fiscal Year	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
	County Program ADA (Form A, Line B1e)	District Funded County Program ADA (Form A, Line B2f)	County Operations Grant ADA (Form A, Line B5)	Charter School County Program ADA (Form A, Line C2e)
Third Prior Year (2011-12)	N/A	N/A	N/A	N/A
Second Prior Year (2012-13)	N/A	N/A	N/A	N/A
First Prior Year (2013-14)	4,138.65	4,405.98	481,435.14	0.00
Historical Average:	4,138.65	4,405.98	481,435.14	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2014-15) (historical average plus 2%):	4,221.42	4,494.10	491,063.84	0.00
1st Subsequent Year (2015-16) (historical average plus 4%):	4,304.20	4,582.22	500,692.55	0.00
2nd Subsequent year (2016-17) (historical average plus 6%):	4,386.97	4,670.34	510,321.25	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.

Fiscal Year	Average Daily Attendance (Form A, Estimated Funded ADA)			
	County Program ADA (Form A, Line B1e)	District Funded County Program ADA (Form A, Line B2f)	County Operations Grant ADA (Form A, Line B5)	Charter School County Program ADA (Form A, Line C2e)
Budget Year (2014-15)	3,686.00	4,009.61	481,562.89	0.00
1st Subsequent Year (2015-16)	3,686.00	4,009.61	481,562.89	0.00
2nd Subsequent Year (2016-17)	3,686.00	4,009.61	481,562.89	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)

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2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)¹ plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. Calculating the County Office's LCFF Revenue Standard

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

2B. Alternate Revenue Limit Standard - Excess Property Tax

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	117,244,237.97	116,819,155.00	116,819,154.00	116,819,154.00
County Office's Projected Change in LCFF Revenue:		-0.36%	0.00%	0.00%

This criterion is disabled for county offices of education during transition to full LCFF implementation. The percentages are used in Criteria 3 and 4.

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

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

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. County Office's Change in Funding Level (Criterion 2C):	-0.36%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.36% to 4.64%	-5.00% to 5.00%	-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 (2013-14)			
Budget Year (2014-15)	137,164,462.28		
1st Subsequent Year (2015-16)	141,405,974.00	3.09%	Met
2nd Subsequent Year (2016-17)	144,298,265.00	2.05%	Met
	149,051,755.00	3.29%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. County Office's Change in Funding Level (Criterion 2C):	-0.36%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.36% to 9.64%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.36% to 4.64%	-5.00% to 5.00%	-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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2013-14)			
Budget Year (2014-15)	17,161,033.88		
1st Subsequent Year (2015-16)	16,905,144.00	-1.49%	No
2nd Subsequent Year (2016-17)	24,649,144.00	45.81%	Yes
	24,649,144.00	0.00%	No

Explanation:
(required if Yes)

Projected Federal Revenue is not meeting the standard due to the reduction of Federal funds from sequestration, deferrals, and because we are not projecting any changes in the future for these funds. In addition, for the future years we are not budgeting to receive any funding for the Medical Administrative Activities (MAA) program due to the claims being deferred until 2015-16. We will continue to monitor and adjust the projections if necessary.

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

First Prior Year (2013-14)			
Budget Year (2014-15)	8,753,381.49		
1st Subsequent Year (2015-16)	12,286,425.00	40.36%	Yes
2nd Subsequent Year (2016-17)	12,479,287.00	1.57%	No
	12,694,953.00	1.73%	No

Explanation:
(required if Yes)

Projected Other State Revenue is not meeting the standard because the new Local Control Funding Formula (LCFF) has rolled into the base of the funding calculation the Tier III categorical. For the 2013-14 year the programs were budgeted to be funded with contributions. For the 2014-15 year some of these programs are not being funded. In addition, we are using the School Services of California (SSC) dashboard cost of living adjustment for the future years. We anticipate making changes in the future to meet the LCFF guidelines.

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

First Prior Year (2013-14)			
Budget Year (2014-15)	75,496,065.53		
1st Subsequent Year (2015-16)	72,986,123.00	-3.32%	No
2nd Subsequent Year (2016-17)	70,987,767.00	-2.74%	No
	74,379,857.00	4.78%	No

Explanation:
(required if Yes)

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

First Prior Year (2013-14)			
Budget Year (2014-15)	5,553,279.24		
1st Subsequent Year (2015-16)	9,310,417.00	67.66%	Yes
2nd Subsequent Year (2016-17)	6,651,102.00	-28.56%	Yes
	6,735,203.00	1.26%	No

Explanation:
(required if Yes)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts.

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

First Prior Year (2013-14)	27,349,910.72		
Budget Year (2014-15)	31,565,527.00	15.41%	Yes
1st Subsequent Year (2015-16)	30,211,477.00	-4.29%	No
2nd Subsequent Year (2016-17)	30,722,698.00	1.69%	No

Explanation:
(required if Yes)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. We will continue to monitor and anticipate making additional program reductions if necessary.

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 (2013-14)	101,410,480.90		
Budget Year (2014-15)	102,177,692.00	0.76%	Met
1st Subsequent Year (2015-16)	108,116,198.00	5.81%	Met
2nd Subsequent Year (2016-17)	111,723,954.00	3.34%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2013-14)	32,903,189.96		
Budget Year (2014-15)	40,875,944.00	24.23%	Not Met
1st Subsequent Year (2015-16)	36,862,579.00	-9.82%	Met
2nd Subsequent Year (2016-17)	37,457,901.00	1.61%	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)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts.

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

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. We will continue to monitor and anticipate making additional program reductions if necessary.

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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 modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

Ongoing and Major Maintenance/ Restricted Maintenance Account	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	1% Required Minimum Contribution (Unrestricted Budget times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	118,190,489.00	1,181,904.89	1,183,001.00	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. Green School Facilities Act of 1998)
- Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in 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 (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	26,000,120.90	27,542,173.57	45,283,652.15
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,821,593.38	11,437,384.06	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)	35,821,714.28	38,979,557.63	45,283,652.15
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	202,044,860.72	196,882,131.98	187,943,475.59
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	31,339,745.82	33,018,231.46
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	202,044,860.72	228,221,877.80	220,961,707.05
3. County Office's Available Reserve Percentage (Line 1d divided by Line 2c)	17.7%	17.1%	20.5%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.9%	5.7%	6.8%

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 (2011-12)	7,479,770.88	58,956,610.08	N/A	Met
Second Prior Year (2012-13)	3,785,927.80	55,348,181.42	N/A	Met
First Prior Year (2013-14)	3,257,517.67	120,220,219.66	N/A	Met
Budget Year (2014-15) (Information only)	(387,838.00)	118,180,489.00		

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)

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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 \$5,757,999
1.3%	\$5,758,000	to \$14,392,999
1.0%	\$14,393,000	to \$64,772,000
0.7%	\$64,772,001	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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
<input type="text" value="30,670,077.00"/>	<input type="text" value="30,670,077.00"/>	<input type="text" value="30,670,077.00"/>

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 (2011-12)	6,632,264.94	66,322,604.94	N/A	Met
Second Prior Year (2012-13)	73,802,375.88	73,802,375.82	0.0%	Met
First Prior Year (2013-14)	77,588,303.62	77,588,303.62	0.0%	Met
Budget Year (2014-15) (Information only)	80,845,821.29			Met

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.

- STANDARD MET - Unrestricted county school service fund beginning fund balance 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)

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 \$64,000 (greater of)	0	to \$5,757,999
4% or \$288,000 (greater of)	\$5,758,000	to \$14,392,999
3% or \$576,000 (greater of)	\$14,393,000	to \$64,772,000
2% or \$1,943,000 (greater of)	\$64,772,001	and over

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 2557), rounded to the nearest thousand.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	197,818,506	202,772,493	207,664,678
County Office's Reserve Standard Percentage Level:	2%	2%	2%

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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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) Plus: Special Education Pass-through (Criterion 7A, Line 2b If Criterion 7A, Line 1 is No)	197,818,506.00	202,772,493.00	207,664,678.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	30,670,077.00	30,670,077.00	30,670,077.00
4. Reserve Standard Percentage Level	197,818,506.00	202,772,493.00	207,664,678.00
5. Reserve Standard - by Percent (Line A3 times Line A4)	2%	2%	2%
6. Reserve Standard - by Amount (From percentage level chart above)	3,956,370.12	4,055,449.86	4,153,293.56
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,943,000.00	1,943,000.00	1,943,000.00
	3,956,370.12	4,055,449.86	4,153,293.56

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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)	16,147,474.87	8,636,454.29	332,063.29
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	19,957,670.74	19,957,670.74	19,957,670.74
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	36,105,145.61	28,594,125.03	20,289,734.03
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	18.25%	14.10%	9.77%
County Office's Reserve Standard (Section 8A, Line 7):	3,956,370.12	4,055,449.86	4,153,293.56
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your 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?

No

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

S3. 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?

No

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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the 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 (2013-14)	(1,639,143.14)			
Budget Year (2014-15)	(2,604,353.00)	965,209.86	58.9%	Not Met
1st Subsequent Year (2015-16)	(2,522,765.00)	(81,588.00)	-3.1%	Met
2nd Subsequent Year (2016-17)	(2,535,287.00)	12,522.00	0.5%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2013-14)	1,480,267.00			
Budget Year (2014-15)	1,680,672.00	200,405.00	13.5%	Not Met
1st Subsequent Year (2015-16)	1,735,059.00	54,387.00	3.2%	Met
2nd Subsequent Year (2016-17)	1,782,559.00	47,500.00	2.7%	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)

Contributions from unrestricted programs to some restricted programs are budgeted to increase in 2014-15 but will decrease in the future years. This is due to the proposed funding changes to the childcare program and the decline in funding from the projected Average Daily Attendance (ADA) in our programs. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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)

B45

1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Projected transfers out have changed by more than the standard amount due to the projected reduction in funding for the Childcare program.

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

B46

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)

Yes

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, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	01/Various	01/56XX/Various	0
Certificates of Participation	17	01/8615	01/7439	15,386,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	1,586,690

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
TOTAL:				16,972,690

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	0	0	0	0
Certificates of Participation	270,000	310,000	350,000	400,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	220,000	180,000		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Total Annual Payments:	490,000	490,000	350,000	400,000
Has total annual payment increased over prior year (2013-14)?	No	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)

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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)

No

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

b. Do benefits continue past age 65?

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:

The County does not provide health & welfare benefits to COE retirees. At retiring, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. Our OPEB liability is due to the difference between the market rate and the discounted rate for benefits causing the benefit plan to have an implicit cost factor for our plan which is noted in our actuarial report. We funded that amount in total in Fund 17. In 2009-10, a retirement incentive of a one-time cash payout or 18, 24, or 36 months of health & welfare benefits was offered to certificated & classified if a retirement letter was submitted by December 30, 2009. A total of 44 retirees participated, 23 elected to receive the one-time cash payout and 21 retirees elected the health & welfare benefit option.

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

Actuarial

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

Self-Insurance Fund	Government Fund
	4,691,739

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.

4,135,596.00
4,746,852.00
Actuarial
May 13, 2014

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
489,690.00	489,690.00	489,690.00
0.00	0.00	0.00
293,593.00	311,015.00	308,140.00
83	83	83

B49

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)

Yes

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:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan and our worker's compensation is through a JPA. Both funds have adequate reserves and are monitored regularly. We are currently waiting for the data results from our next actuarial.

3. Self-Insurance Liabilities

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

295,518.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. Required contribution (funding) for self-insurance programs	2,207,885.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

B50

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) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	361.6	345.7	345.7	345.7

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

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

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

6. Amount included for any tentative salary schedule increases

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

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	No	No

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:

No		

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

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

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.):

B52

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) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	513.7	509.2	509.2	509.2

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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:

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Cost of a one percent increase in salary and statutory benefits			
Amount included for any tentative salary schedule increases			

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

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

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

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:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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?

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) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	318.0	323.5	323.5	323.5

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

4. Amount included for any tentative salary schedule increases

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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?

BS4

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

BS7

Description	2013-14 Unaudited Actuals			2014-15 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 ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps	866.18	858.18	858.18	827.00	827.00	827.00
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	3,388.40	3,280.47	3,280.47	2,859.00	2,859.00	2,859.00
e. Total, County Program ADA (Sum of Lines B1a through B1d)	4,254.58	4,138.65	4,138.65	3,686.00	3,686.00	3,686.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	3,975.62	3,579.25	3,975.62	3,579.62	3,579.25	3,579.25
b. Special Education-Special Day Class	385.60	391.27	385.60	385.60	385.60	385.60
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	44.76	45.12	44.76	44.76	44.76	44.76
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	4,405.98	4,015.64	4,405.98	4,009.98	4,009.61	4,009.61
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	8,660.56	8,154.29	8,544.63	7,695.98	7,695.61	7,695.61
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	483,098.19	481,435.14	481,435.14	481,562.89	481,562.89	481,562.89
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

B58

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,715,192.45	5,168,101.00	-9.6%
3) Other State Revenue		8300-8599	5,512,094.53	5,893,183.00	6.9%
4) Other Local Revenue		8600-8799	331,621.77	340,841.00	2.8%
5) TOTAL REVENUES			11,558,908.75	11,402,125.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	24,599.13	25,341.00	3.0%
2) Classified Salaries		2000-2999	1,019,799.35	1,058,206.00	3.8%
3) Employee Benefits		3000-3999	442,453.10	504,436.00	14.0%
4) Books and Supplies		4000-4999	5,102.78	5,801.00	13.7%
5) Services and Other Operating Expenditures		5000-5999	9,566,811.22	9,487,313.00	-0.8%
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	999,674.76	1,020,965.00	2.1%
9) TOTAL EXPENDITURES			12,058,440.34	12,102,062.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(499,531.59)	(699,937.00)	40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	499,531.59	699,937.00	40.1%
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			499,531.59	699,937.00	40.1%

B59

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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)					
			0.00	0.00	0.0%
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					
		9740	0.00	0.00	0.0%
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%

BL60

ORANGE COUNTY BOARD OF EDUCATION
Resolution Recognizing
U.S. Constitution Day and U.S. Constitution Week

WHEREAS, as the result of a revolutionary war that was fought to free the citizens of the United States of America from a tyrannical and oppressive government; and, the attempt of these citizens to form a new government that respected the people as the sole source of all governmental power, the need for a written document to limit the strength of government and secure, to the people, the right to govern themselves was recognized, and

WHEREAS, the U.S. Constitution was adopted in a Constitutional Convention on the 17th of September, 1787, and thus became the supreme law of the United States of America in order to secure and guarantee the rights of all free citizens of the United States of America, and

WHEREAS, the U.S. Constitution stands today as the oldest written document, of its kind, in the history of all mankind, as a result of the efforts of, and at great cost to, the patriots that founded our great nation, the United States of America, and

WHEREAS, the students and faculty of schools within the Orange County Department of Education are encouraged to study, discuss, and reflect upon the meaning of our US Constitution, and

WHEREAS, Wednesday, September 17th is designated as U.S. Constitution Day, and that September 17 through September 23 is designated as U.S. Constitution Week throughout the United States of America.

NOW, THEREFORE, BE IT RESOLVED that the Orange County Board of Education on this 3rd day of September 2014 hereby declare the official observance of September 17, 2014 as U.S. Constitution Day, and September 17 through September 23 as U.S. Constitution Week in 2014, in humble respect for the patriots from our past that gave their all so that their fellow citizens, and those yet unborn in our nation, should remain free in perpetuity to enjoy the rights of Life, Liberty, and the Pursuit of Happiness.

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA, COUNTY OF ORANGE

I, Dr. Ken L. Williams, President, Board of Education of Orange County, California hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the 3rd day of September 2014.

IN WITNESS THEREOF, I have hereunto set my hand and seal this 3rd day of September 2014.

Dr. Ken L. Williams
President, Orange County Board of Education

Item: J-2
For Board Meeting on:
 9/3/2014
 Mail Distribute at Meeting

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: September 3, 2014

TO: Nina Boyd, Associate Superintendent

FROM: Dr. Ken Williams, President
 Orange County Board of Education

SUBJECT: Resolution: U.S. Constitution Day and U.S. Constitution Week

RECOMMENDATION:

Adopt Resolution #15-14 in support U.S. Constitution Day and U.S. Constitution Week. Adopted resolution will be posted on the Orange County Department of Education website and will be distributed as requested (Williams).

ORANGE COUNTY BOARD OF EDUCATION
Resolution Recognizing
U.S. Constitution Day and U.S. Constitution Week

WHEREAS, as the result of a revolutionary war that was fought to free the citizens of the United States of America from a tyrannical and oppressive government; and, the attempt of these citizens to form a new government that respected the people as the sole source of all governmental power, the need for a written document to limit the strength of government and secure, to the people, the right to govern themselves was recognized, and

WHEREAS, the U.S. Constitution was adopted in a Constitutional Convention on the 17th of September, 1787, and thus became the supreme law of the United States of America in order to secure and guarantee the rights of all free citizens of the United States of America, and

WHEREAS, the U.S. Constitution stands today as the oldest written document, of its kind, in the history of all mankind, as a result of the efforts of, and at great cost to, the patriots that founded our great nation, the United States of America, and

WHEREAS, the students and faculty of schools within the Orange County Department of Education are encouraged to study, discuss, and reflect upon the meaning of our US Constitution, and

WHEREAS, Wednesday, September 17th is designated as U.S. Constitution Day, and that September 17 through September 23 is designated as U.S. Constitution Week throughout the United States of America.

NOW, THEREFORE, BE IT RESOLVED that the Orange County Board of Education on this 3rd day of September 2014 hereby declare the official observance of September 17, 2014 as U.S. Constitution Day, and September 17 through September 23 as U.S. Constitution Week in 2014, in humble respect for the patriots from our past that gave their all so that their fellow citizens, and those yet unborn in our nation, should remain free in perpetuity to enjoy the rights of Life, Liberty, and the Pursuit of Happiness.

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA, COUNTY OF ORANGE

I, Dr. Ken L. Williams, President, Board of Education of Orange County, California hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the 3rd day of September 2014.

IN WITNESS THEREOF, I have hereunto set my hand and seal this 3rd day of September 2014.

Dr. Ken L. Williams
President, Orange County Board of Education

ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM

DATE: September 3, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Ellin Chariton, Executive Director
 Division of School and Community Services
SUBJECT: RESOLUTION #16-14, ORANGE COUNTY RED RIBBON WEEK

Orange County schools typically hold Red Ribbon Week celebrations during one of the last two weeks of October. Orange County Department of Education will recognize Red Ribbon Week as October 20-26, 2014.

The Orange County Health Care Agency’s 2014 Red Ribbon Week theme is, “The Sky is the Limit: Be Yourself Be Drug Free.” This youth-developed theme supports the week-long campaign which provides multiple opportunities for students, parents, teachers and community members to join together to address alcohol, tobacco, and other drug related issues or concerns in their communities.

RECOMMENDATION:

Adopt Resolution #16-14 in support of October 20-26, 2014 as Orange County’s RED RIBBON WEEK celebration, and encourage all community members to promote alcohol, tobacco, and other drug prevention education programs and activities, and send copies of this resolution to school districts in Orange County.

**RESOLUTION OF THE BOARD OF EDUCATION
ORANGE COUNTY, CALIFORNIA
September 3, 2014**

RED RIBBON WEEK, OCTOBER 20-26, 2014

WHEREAS, the Orange County Board of Education, the Orange County Superintendent of Schools and other local organizations acknowledge October 20-26, 2014 as Orange County's Red Ribbon Week celebration; and

WHEREAS, it is imperative that schools and communities launch unified and visible prevention education programs and activities to eliminate the use of alcohol, tobacco, and other drugs by youth; and

WHEREAS, parents, youth, government, business, law enforcement, schools, faith-based and community organizations, and the general public will demonstrate their commitment to drug-free communities by displaying red ribbons during this week-long celebration; and

WHEREAS, the California State Board of Education encourages the commitment of time and resources to ensure the success of the RED RIBBON WEEK CELEBRATION and year-round prevention education efforts

NOW, THEREFORE, BE IT RESOLVED, that the Orange County Board of Education adopts Resolution #16-14 in support of October 20-26, 2014 as Orange County's RED RIBBON WEEK CELEBRATION, encourages all community members to promote alcohol, tobacco, and other drug prevention and education programs.

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA

COUNTY OF ORANGE

IN WITNESS THEREOF, I have hereunto set my hand and seal this 3rd day of September, 2014.

I, **Dr. Ken L. Williams**, President of the Orange County Board of Education, hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the 3rd day of September 2014, and passed by _____ vote of said Board members present.

IN WITNESS THEREOF, I have hereunto set my hand and seal this 3rd day of September 2014.

Dr. Ken L. Williams
Orange County Board of Education

**RESOLUTION OF THE BOARD OF EDUCATION
ORANGE COUNTY, CALIFORNIA
September 3, 2014**

RED RIBBON WEEK, OCTOBER 20-26, 2014

WHEREAS, the Orange County Board of Education, the Orange County Superintendent of Schools and other local organizations acknowledge October 20-26, 2014 as Orange County's Red Ribbon Week celebration; and

WHEREAS, it is imperative that schools and communities launch unified and visible prevention education programs and activities to eliminate the use of alcohol, tobacco, and other drugs by youth; and

WHEREAS, parents, youth, government, business, law enforcement, schools, faith-based and community organizations, and the general public will demonstrate their commitment to drug-free communities by displaying red ribbons during this week-long celebration; and

WHEREAS, the California State Board of Education encourages the commitment of time and resources to ensure the success of the RED RIBBON WEEK CELEBRATION and year-round prevention education efforts.

NOW, THEREFORE, BE IT RESOLVED, that the Orange County Board of Education adopts Resolution #16-14 in support of October 20-26, 2014 as Orange County's RED RIBBON WEEK CELEBRATION, encourages all community members to promote alcohol, tobacco, and other drug prevention and education programs.

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA

COUNTY OF ORANGE

IN WITNESS THEREOF, I have hereunto set my hand and seal this 3rd day of September, 2014.

I, **Dr. Ken L. Williams**, President of the Orange County Board of Education, hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the 3rd day of September 2014, and passed by _____ vote of said Board members present.

IN WITNESS THEREOF, I have hereunto set my hand and seal this 3rd day of September 2014.

Dr. Ken L. Williams
Orange County Board of Education

Item: J-4

For Board Meeting on:

9/3/2014

Mail Distribute at Meeting

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: September 3, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Renee Hendrick, Assistant Superintendent
SUBJECT: Gann Limits – Resolution #17-14

A constitutional amendment, referred to as the Gann Amendment, requiring appropriations limits for state and local government units was passed on November 6, 1979.

Senate Bill 1352, Chapter 1205 of 1980, implements this amendment and requires public agencies to establish an appropriation limit each fiscal year beginning with 1981-82.

Documentation used to compute the actual appropriations limit for 2013-14 and the estimated appropriations limit for 2014-15 is on file in the Administrative Services Division of the County Superintendent of Schools.

RECOMMENDATION:

Adopt Resolution #17-14 identifying the Gann actual appropriations limit for 2013-14 and the Gann estimated appropriations limit for 2014-15.

RH:vc

**THE ORANGE COUNTY BOARD OF EDUCATION
CERTIFICATE OF ADOPTION OF AUTHORIZING RESOLUTION**

WHEREAS, Senate Bill 1352, Chapter 1205 of 1980, implements Proposition 4, and requires the Orange County Board of Education to establish by resolution an appropriations limit for each fiscal year beginning with 1981-82; and

WHEREAS, the Orange County Board of Education has directed that the appropriations limit for fiscal years 2013-14 and 2014-15 be developed in accordance with the provisions of Senate Bill 1352; and

NOW, THEREFORE, BE IT RESOLVED, that the Orange County Board of Education hereby identifies fiscal year 2013-14 actual appropriations limit of \$131,955,594 and identifies a fiscal year 2014-15 estimated appropriations limit of \$117,249,357, excluding Special Education (SB 1980) ROC/P (AB 2196), for both the budget and 2013-14 actuals.

PASSED AND ADOPTED by the Governing Board of the Orange County Department of Education, State of California, this 3rd day of September 2014, by the following vote:

AYES: Members:

NOES: Members:

ABSENT: Members:

STATE OF CALIFORNIA

COUNTY OF ORANGE

I, **Dr. Ken L. Williams**, President of the Board of Education in Orange County, California, hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the 3rd of September 2014.

IN WITNESS THEREOF, I have hereunto set my hand and seal this 3rd day of September 2014.

Dr. Ken L. Williams, President
Orange County Board of Education

**THE ORANGE COUNTY BOARD OF EDUCATION
CERTIFICATE OF ADOPTION OF AUTHORIZING RESOLUTION**

WHEREAS, Senate Bill 1352, Chapter 1205 of 1980, implements Proposition 4, and requires the Orange County Board of Education to establish by resolution an appropriations limit for each fiscal year beginning with 1981-82; and

WHEREAS, the Orange County Board of Education has directed that the appropriations limit for fiscal years 2013-14 and 2014-15 be developed in accordance with the provisions of Senate Bill 1352; and

NOW, THEREFORE, BE IT RESOLVED, that the Orange County Board of Education hereby identifies fiscal year 2013-14 actual appropriations limit of \$131,955,594 and identifies a fiscal year 2014-15 estimated appropriations limit of \$117,249,357, excluding Special Education (SB 1980) ROC/P (AB 2196), for both the budget and 2013-14 actuals.

PASSED AND ADOPTED by the Governing Board of the Orange County Department of Education, State of California, this 3rd day of September 2014, by the following vote:

AYES: Members:

NOES: Members:

ABSENT: Members:

STATE OF CALIFORNIA

COUNTY OF ORANGE

I, **Dr. Ken L. Williams**, President of the Board of Education in Orange County, California, hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the 3rd of September 2014.

IN WITNESS THEREOF, I have hereunto set my hand and seal this 3rd day of September 2014.

Dr. Ken L. Williams, President
Orange County Board of Education

Item: J-5
For Board Meeting on:
 9/3/2014
 Mail Distribute at Meeting

ORANGE COUNTY BOARD OF EDUCATION
BOARD DISCUSSION ITEM

DATE: September 3, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Renee Hendrick
 Assistant Superintendent, Administrative Services
SUBJECT: Common Core State Standards Implementation Expenditure Plan

DESCRIPTION

Common Core State Standards Implementation Expenditure Plan for Alternative, Community, and Correctional Education Schools and Services (ACCESS) and Special Education Programs

RECOMMENDATION:

Approve the Common Core State Standards Implementation Expenditure Plan for Alternative, Community, and Correctional Education Schools and Services (ACCESS) and Special Education Programs.

Orange County Department of Education
Common Core Implementation Fund Expenditures
2014-15

Total Apportionment \$1,444,520

Proposed Expenditures	Estimated Cost	Comments
Infrastructure		
Router Switch for Sites	325,000	65 sites
Router Switch for Sites	80,000	10 sites
Wireless Access Points for Sites	127,000	75 sites (150 Wireless Access Points)
Circuit Upgrades for Sites	279,000	75 sites
UPS for IDF sites	50,000	for various locations
Data Storage for Teacher/Student VDI	142,000	See #1
Fiber switches for Teacher/Student VDI	13,000	See #1
Servers for Teacher/Student VDI	112,000	See #1
Unidesk Software for Teacher VDI	7,000	See #1
Total Infrastructure Costs	1,135,000	
Site Specific Technology		
HP T820 teacher VDI	62,500	Replacement of up to 100 Instructor Devices
HP T820 student VDI	156,520	Replacement of up to 463 Student Devices
LCD panel for Teacher/Student VDI	70,500	Replacement of up to 470 Displays
Desktop computers	20,000	Replacements of up to 25 devices
Total Site Specific Technology	309,520	

Total Expenditures 1,444,520

We are in the process of developing an extensive technology plan for all ACCESS/Special Education locations. Since all the locations vary in size, technology infrastructure and equipment it will need to be evaluated on a site by site case. We are in the process of increasing bandwidth from all sites to the Kalmus site. Concurrently we will need to update site equipment (i.e. switches/routers/UPS etc...) to handle the increased bandwidth. Technology is upgraded on a rotating schedule every 5 years.

#1 The requirements for a Virtual Desktop Infrastructure (VDI) that supports students and instructors will include a Storage Network (SAN) that provides data storage, multiple servers to run the VDI environment. It also includes software and licenses for the virtual environment

Item: J-6
For Board Meeting on:
 9/3/2014
 Mail Distribute at Meeting

ORANGE COUNTY DEPARTMENT OF EDUCATION

BOARD AGENDA ITEM

DATE: September 3, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Penny Dunseth, Board Recording Secretary
SUBJECT: Board Travel

Permission is hereby requested for Board Members to attend the following conference.

(CCBE) California County Boards of Education Fall Conference
Monterey, CA - September 12-14, 2014

John Bedell (3 nights)	Transportation	410.00
	Lodging	625.00
	Subsistence	180.00
	Registration	<u>325.00</u>
	TOTAL	\$1540.00

Linda Lindholm (2 nights)	Transportation	440.00
	Lodging	420.00
	Subsistence	120.00
	Registration	<u>325.00</u>
		\$1305.00

RECOMMENDATION:

Approve travel for CCBE Fall Conference as requested by Board Members.

NB:pd

All travel must be in accordance with OCDE's Policy and Procedures Manual, Business Services, Section III.

**ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM**

DATE: September 3, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Robert Hammond, Trustee, District 1
SUBJECT: Ad-Hoc Committee

DESCRIPTION:

It is good public policy to have parental and public input via an Ad-Hoc Committee into reviewing the curriculum and text books that our students are using. This should start to have the desired effect of encouraging more parents to become involved in the education of their children. The goal of the Orange County Board of Education is to increase parental involvement.

RECOMMENDATION:

Approve development of Parental Curriculum Review Ad-Hoc Committee.

pd

Item: J-8
For Board Meeting on:
 9/3/2014
 Mail Distribute at Meeting

**ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM**

DATE: September 3, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Penny Dunseth, Recording Clerk
SUBJECT: Special Board Meeting Dates

RECOMMENDATION:

Approve October 20, 2014 and November 17, 2014 as Special Orange County Board of Education Meetings for the specific purpose of providing information and public input for Common Core State Standards.

pd

Item: J-9
For Board Meeting on:
9/3/2014
 Mail [] Distribute at Meeting

**ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM**

DATE: September 3, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Robert Hammond, Trustee, District 1
SUBJECT: Availability of Exemptions from Testing

RECOMMENDATION:

Approve Orange County Board of Education notification to all parents/guardians of OCDE students regarding the availability of exemptions from testing under Education Code section 60615.

pd