

ORANGE COUNTY DEPARTMENT OF EDUCATION

2015-16 Adopted Budget

June 29, 2015

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Decreased by a net of (\$5,578,046) due to the following:</p> <ul style="list-style-type: none"> • \$806,131 increase due to the projected statutory cost of living adjustment of 1.02% • \$182,653 increase for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding decrease in state aid funds is recorded in Fund 10 for SELPA pass thru). • (\$6,566,830) decrease due to a projected decline of 406 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>Increased by a net of \$8,005,679 due to the following:</p> <ul style="list-style-type: none"> • \$5,744,844 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass thru to districts) • \$1,401,247 increase for Medi-Cal claims from prior year • \$546,855 increase in Early Learning funding which is mostly deferred from prior year • \$421,891 increase in funding for Title I which is mostly deferred revenue from 2014-15 • (\$109,158) decrease for changes in various grants
(3) Other State Revenue	<p>Decreased by a net of (\$900,960) due to the following:</p> <ul style="list-style-type: none"> • (\$725,323) decrease in Lottery funding due to the changes in ADA • (\$175,637) decrease in various state grants
(4) Other Local Revenue	<p>Increased by a net of \$7,075,607 due to the following:</p> <ul style="list-style-type: none"> • \$6,099,256 increase in local revenue for District Tuition Transfer ADA • \$568,549 increase in local revenue for anticipated increase in contract billings for Special Education • \$521,545 increase in registration fees for various programs • \$518,322 increase in contract fees for Transportation • \$165,985 increase in contract fees for Alternative Education Safe Schools due to increase in funding • \$138,306 increase in sale of publications for various programs • \$133,295 increase in local revenue for Inside the Outdoors School & Field • (\$1,069,651) decrease for various grants ending June 30, 2015

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EXPENDITURES	
(5) Certificated Salaries	<p>Increased by a net of \$1,200,176 due to the following:</p> <ul style="list-style-type: none"> • \$718,153 increase for vacant and new positions that are projected to be filled this year • \$652,749 increase for vacant positions budgeted for the whole year that were only filled for a portion of 2014-15 • \$222,816 increase for cost of step and column changes • (\$257,347) decrease for short term teacher S1S contracts for Alternative Education • (\$99,488) decrease due to reduction in certificated positions that will not be filled due to attrition from retirements and resignations • (\$36,707) decrease for substitutes and various other changes • No salary increases have been budgeted
(6) Classified Salaries	<p>Increased by a net of \$832,641 due to the following:</p> <ul style="list-style-type: none"> • \$670,933 increase for vacant and new positions that are projected to be filled this year • \$644,285 increase for vacant positions budgeted for the whole year that were only filled for a portion of 2014-15 • \$264,759 increase for cost of step increases • (\$608,911) decrease for short term employees for various programs • (\$138,425) decrease for substitutes and various other changes • No salary increases have been budgeted
(7) Employee Benefits	<p>Increased by a net of \$2,973,254 due to the following:</p> <ul style="list-style-type: none"> • \$938,567 increase for proposed CalSTRS employer rate increase of 8.88% to 10.73% • \$627,107 increase for benefits for vacant and new positions that are projected to be filled this year • \$561,292 increase for statutory benefits for cost of step and column changes • \$495,258 increase for benefits for positions that were only filled for a portion of 2014-15 • \$429,036 increase for proposed PERS employer rate increase of 11.771% to 12.60% • (\$41,410) decrease for benefits for closed positions from attrition due to retirements and resignations • (\$36,596) decrease for benefits for short term S1S teacher positions for Alternative Education • No benefit increases have been budgeted. We are still negotiating our contracted rate for the new plan year for health and welfare benefits.

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(8) Books and Supplies	<p>Increased by a net of \$1,405,668 due to the following:</p> <ul style="list-style-type: none"> • \$1,806,094 increase for holding accounts for various programs awaiting program guidelines • (\$326,166) decrease in equipment for various programs • (\$74,260) decrease in textbooks and other books for various programs
(9) Services, Other Operating Expenses	<p>Decreased by a net of (\$1,371,610) due to the following:</p> <ul style="list-style-type: none"> • \$408,034 increase in instructional contracts for California Career Pathways Trust grant • \$295,107 increase for various miscellaneous operating expenses for all programs • (\$1,623,254) decrease in pass through sub-agreements for grants and categorical programs • (\$248,750) decrease in rents and leases for various programs • (\$202,747) decrease for hearing and legal costs for various programs
(10) Capital Outlay	<p>Decreased by a net of (\$128,875) due to the following:</p> <ul style="list-style-type: none"> • \$23,946 increase for new and replacement equipment for various programs • (\$152,821) decrease for improvement of sites and buildings for various programs
(11) Other Outgo	<p>Decreased by a net of (\$3,084,979) due to the following:</p> <ul style="list-style-type: none"> • \$5,665,120 increase in payments to districts for Medi-Cal Administrative Activities (MAA) due to deferred payments from prior years 2010-11 & 2011-12 • (\$8,744,366) decrease in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp) • (\$5,733) decrease in pass thru revenue to North Orange County Special Education Local Plan (SELPA)
(12) Indirect Costs	<p>Increased by a net of \$126,311 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 \$41,184 due to the following:</p> <ul style="list-style-type: none"> • \$41,184 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 \$99,140,229 \$14,223,069 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$66,805,552 designated as Legally Restricted for programs. Of that amount \$6,322,826 is the Reserve amount for the Alternative Education program • \$18,041,608 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 \$14,223,069</p>

Orange County Department of Education
2015-16 Adopted Budget (AB) -vs- 2014-15 Estimated Actuals (EA)

6/2/2015 Revenue	2014-15			2015-16			2015-16 AB vs 2014-15 EA		
	Estimated Actuals (EA)		Total	Adopted Budget (AB)		Total	Variance		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
LCFF/Revenue Limit	79,619,464	6,454,587	86,074,051	73,858,765	6,637,240	80,496,005	(5,760,699)	182,653	(5,578,046)
Federal	1,722,919	13,695,395	15,418,314	7,468,978	15,955,015	23,423,993	5,746,059	2,259,620	8,005,679
Other State	3,070,574	8,487,433	11,558,007	2,711,619	7,945,428	10,657,047	(358,955)	(542,005)	(900,960)
Local Revenue	39,800,393	37,004,032	76,804,425	47,022,314	36,857,718	83,880,032	7,221,921	(146,314)	7,075,607
Total Revenue	124,213,350	65,641,447	189,854,797	131,061,676	67,395,401	198,457,077	6,848,326	1,753,954	8,602,280
Expenditures									
Certificated	34,279,554	17,738,423	52,017,977	35,194,030	18,024,123	53,218,153	914,476	285,700	1,200,176
Classified	28,254,027	21,489,291	49,743,318	29,704,277	20,871,682	50,575,959	1,450,250	(617,609)	832,641
Benefits	21,240,439	14,500,389	35,740,828	23,437,022	15,277,060	38,714,082	2,196,583	776,671	2,973,254
Books and Supplies	4,643,790	3,122,507	7,766,297	5,578,367	3,593,598	9,171,965	934,577	471,091	1,405,668
Services	20,807,601	11,367,014	32,174,615	21,637,086	9,165,919	30,803,005	829,485	(2,201,095)	(1,371,610)
Capital Outlay	1,084,814	607,668	1,692,482	1,440,393	123,214	1,563,607	355,579	(484,454)	(128,875)
Other Outgo	13,465,263	1,035,402	14,500,665	10,652,132	763,554	11,415,686	(2,813,131)	(271,848)	(3,084,979)
Transfers of Indirect	(6,719,558)	5,625,956	(1,093,602)	(6,848,847)	5,628,934	(1,219,913)	(129,289)	2,978	(126,311)
Total Expenditures	117,055,930	75,486,650	192,542,580	120,794,460	73,448,084	194,242,544	3,738,530	(2,038,566)	1,699,964
Excess/Deficiency	7,157,420	(9,845,203)	(2,687,783)	10,267,216	(6,052,683)	4,214,533	3,109,796	3,792,520	6,902,316
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(650,186)	(980,735)	(1,630,921)	(691,370)	(980,735)	(1,672,105)	(41,184)	-	(41,184)
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(7,797,721)	7,797,721	-	(8,032,560)	8,032,560	-	(234,839)	234,839	-
All Other Sources	(8,447,907)	6,816,986	(1,630,921)	(8,723,930)	7,051,825	(1,672,105)	(276,023)	234,839	(41,184)
Net Increase or									
Decrease in Fund	(1,290,487)	(3,028,217)	(4,318,704)	1,543,286	999,142	2,542,428	2,833,773	4,027,359	6,861,132
Beginning Balance	80,845,822	20,070,683	100,916,505	79,555,335	17,042,466	96,597,801	(1,290,487)	(3,028,217)	(4,318,704)
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	79,555,335	17,042,466	96,597,801	81,098,621	18,041,608	99,140,229	1,543,286	999,142	2,542,428

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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	79,619,464.00	6,454,587.00	86,074,051.00	73,858,765.00	6,637,240.00	80,496,005.00	-6.5%
2 2) Federal Revenue		8100-8299	1,722,919.00	13,695,395.00	15,418,314.00	7,468,978.00	15,955,015.00	23,423,993.00	51.9%
3 3) Other State Revenue		8300-8599	3,070,574.00	8,487,433.00	11,558,007.00	2,711,619.00	7,945,428.00	10,657,047.00	-7.8%
4 4) Other Local Revenue		8600-8799	39,800,393.00	37,004,032.00	76,804,425.00	47,022,314.00	36,857,718.00	83,880,032.00	9.2%
5 5) TOTAL REVENUES			124,213,350.00	65,641,447.00	189,854,797.00	131,061,676.00	67,395,401.00	198,457,077.00	4.5%
B. EXPENDITURES									
5 1) Certificated Salaries		1000-1999	34,279,554.00	17,738,423.00	52,017,977.00	35,194,030.00	18,024,123.00	53,218,153.00	2.3%
6 2) Classified Salaries		2000-2999	28,254,027.00	21,489,291.00	49,743,318.00	29,704,277.00	20,871,682.00	50,575,959.00	1.7%
7 3) Employee Benefits		3000-3999	21,240,439.00	14,500,389.00	35,740,828.00	23,437,022.00	15,277,060.00	38,714,082.00	8.3%
8 4) Books and Supplies		4000-4999	4,643,790.00	3,122,507.00	7,766,297.00	5,578,367.00	3,593,598.00	9,171,965.00	18.1%
9 5) Services and Other Operating Expenditures		5000-5999	20,807,601.00	11,367,014.00	32,174,615.00	21,637,086.00	9,165,919.00	30,803,005.00	-4.3%
10 6) Capital Outlay		6000-6999	1,084,814.00	607,668.00	1,692,482.00	1,440,393.00	123,214.00	1,563,607.00	-7.6%
11 7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	13,465,263.00	1,035,402.00	14,500,665.00	10,652,132.00	763,554.00	11,415,686.00	-21.3%
12 8) Other Outgo - Transfers of Indirect Costs		7400-7499	(6,719,558.00)	5,625,956.00	(1,093,602.00)	(6,848,847.00)	5,628,934.00	(1,219,913.00)	11.5%
13 9) TOTAL EXPENDITURES		7300-7399	117,055,930.00	75,486,650.00	192,542,580.00	120,794,460.00	73,448,084.00	194,242,544.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,157,420.00	(9,845,203.00)	(2,687,783.00)	10,267,216.00	(6,052,683.00)	4,214,533.00	-256.8%
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		7600-7629	650,186.00	980,735.00	1,630,921.00	691,370.00	980,735.00	1,672,105.00	2.5%
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	(7,797,721.00)	7,797,721.00	0.00	(8,032,560.00)	8,032,560.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,447,907.00)	6,816,986.00	(1,630,921.00)	(8,723,930.00)	7,051,825.00	(1,672,105.00)	2.5%

BS

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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)			(1,290,487.00)	(3,028,217.00)	(4,318,704.00)	1,543,286.00	999,142.00	2,542,428.00	-158.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
b) Audit Adjustments		9791	80,845,822.00	20,070,683.00	100,916,505.00	79,555,335.00	17,042,466.00	96,597,801.00	-4.3%
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	80,845,822.00	20,070,683.00	100,916,505.00	79,555,335.00	17,042,466.00	96,597,801.00	-4.3%
e) Adjusted Beginning Balance (F1c + F1d)			80,845,822.00	20,070,683.00	100,916,505.00	79,555,335.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			79,555,335.00	17,042,466.00	96,597,801.00	81,098,621.00	18,041,608.00	99,140,229.00	-4.3%
Components of Ending Fund Balance									2.6%
a) Nonspendable									
Revolving Cash									
Stores		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Expenditures		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Committed		9740	0.00	17,042,466.00	17,042,466.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									5.9%
Other Commitments		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Assigned		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
ACCESS LCFF	0000	9780	62,898,310.00	0.00	62,898,310.00	66,805,552.00	0.00	66,805,552.00	6.2%
ACCESS	0000	9780	22,069,618.00		22,069,618.00				
Mandated Costs	0000	9780	6,322,826.00		6,322,826.00				
ACCESS Tier III	0000	9780	4,880,573.00		4,880,573.00				
CTEP (ROP) Tier III	0000	9780	2,816,975.00		2,816,975.00				
OCDE ERATE	0000	9780	2,524,653.00		2,524,653.00				
Reserve for IT Server Storage Project	0000	9780	2,427,088.00		2,427,088.00				
EIA LEP Juvenile Hall	0000	9780	820,000.00		820,000.00				
EISS Workshops	0000	9780	706,329.00		706,329.00				
Various Project Workshops	0000	9780	613,776.00		613,776.00				
Reserve for Outdated Checks	0000	9780	598,631.00		598,631.00				
Information Technology BiTech	0000	9780	582,793.00		582,793.00				
Special Education JP	0000	9780	526,000.00		526,000.00				
Special Schools Tier III	0000	9780	485,724.00		485,724.00				
		9780	479,074.00		479,074.00				

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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)	
Various Other Designated Programs	0000	9780	474,160.00		474,160.00				
Reserve for IT ACCESS NAC/Wireless/	0000	9780	380,000.00		380,000.00				
ACCESS-CHEP	0000	9780	371,100.00		371,100.00				
Time & Attenda	0000	9780	310,149.00		310,149.00				
AVID Workshops	0000	9780	253,845.00		253,845.00				
Various Other Designated Programs	0000	9780	221,814.00		221,814.00				
District Services Workshop	0000	9780	166,545.00		166,545.00				
Medical Administrative Activities (MAA)	0000	9780	163,296.00		163,296.00				
ACCESS Mandated Costs	0000	9780	144,827.00		144,827.00				
College and Career Readiness Consort	0000	9780	138,736.00		138,736.00				
Workstation Replacements	0000	9780	103,758.00		103,758.00				
CSI Thinking Maps	0000	9780	102,771.00		102,771.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	16,587,025.00	0.00	16,587,025.00	14,223,069.00	0.00	14,223,069.00	-14.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

B.7

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	0.00	0.00	0.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	0.00	0.00	0.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			0.00	0.00	0.00			
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	0.00	0.00	0.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			0.00	0.00	0.00			
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								

Unrest and Restricted
Expenses by Object

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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)	
			0.00	0.00	0.00				

B.9

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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		8011	23,639,065.00	0.00	23,639,065.00	17,959,566.00	0.00	17,959,566.00	-24.0%
State Aid - Current Year		8012	665,200.00	0.00	665,200.00	584,000.00	0.00	584,000.00	-12.2%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8021	549,293.00	0.00	549,293.00	549,293.00	0.00	549,293.00	0.0%
Tax Relief Subventions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8041	75,629,964.00	0.00	75,629,964.00	75,629,964.00	0.00	75,629,964.00	0.0%
Other Subventions/In-Lieu Taxes		8042	2,766,904.00	0.00	2,766,904.00	2,766,904.00	0.00	2,766,904.00	0.0%
County & District Taxes		8043	1,707,783.00	0.00	1,707,783.00	1,707,783.00	0.00	1,707,783.00	0.0%
Secured Roll Taxes		8044	2,597,062.00	0.00	2,597,062.00	2,597,062.00	0.00	2,597,062.00	0.0%
Unsecured Roll Taxes		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8047	4,382,443.00	0.00	4,382,443.00	4,382,443.00	0.00	4,382,443.00	0.0%
Supplemental Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses									
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			111,937,714.00	0.00	111,937,714.00	106,177,015.00	0.00	106,177,015.00	-5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year		8091	(374,569.00)		(374,569.00)	(455,769.00)		(455,769.00)	21.7%
All Other LCFF Transfers - Current Year		8091	(665,200.00)	0.00	(665,200.00)	(584,000.00)	0.00	(584,000.00)	-12.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(31,278,481.00)	6,454,587.00	(24,823,894.00)	(31,278,481.00)	6,637,240.00	(24,641,241.00)	-0.7%

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California Dept of Education
SACS Financial Reporting Software - 2015.1.0
File: fund-a (Rev. 3/2015)

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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			79,619,464.00	6,454,587.00	86,074,051.00	73,858,765.00	6,637,240.00	80,496,005.00	-6.5%
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	1,396,307.00	1,396,307.00	0.00	1,396,307.00	1,396,307.00	0.0%
Special Education Discretionary Grants		8182	0.00	576,091.00	576,091.00	0.00	557,003.00	557,003.00	-3.3%
Child Nutrition Programs		8220	0.00	270,000.00	270,000.00	0.00	270,000.00	270,000.00	0.0%
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	189,812.00	2,025,970.00	2,215,782.00	191,027.00	2,031,156.00	2,222,183.00	0.3%
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		3,087,823.00	3,087,823.00		3,575,765.00	3,575,765.00	15.8%
NCLB: Title I, Part D, Local Delinquent Programs									
NCLB: Title II, Part A, Teacher Quality	3025	8290		2,620,624.00	2,620,624.00		2,579,966.00	2,579,966.00	-1.6%
NCLB: Title III, Immigrant Education Program	4035	8290		60,253.00	60,253.00		67,951.00	67,951.00	12.8%
	4201	8290		656.00	656.00		656.00	656.00	0.0%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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		232,337.00	232,337.00		155,535.00	155,535.00	-33.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290		465,157.00	465,157.00		500,000.00	500,000.00	7.5%
Vocational and Applied Technology Education	3500-3699	8290		76,569.00	76,569.00		68,167.00	68,167.00	-11.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,533,107.00	2,883,608.00	4,416,715.00	7,277,951.00	4,752,509.00	12,030,460.00	172.4%
TOTAL, FEDERAL REVENUE			1,722,919.00	13,695,395.00	15,418,314.00	7,468,978.00	15,955,015.00	23,423,993.00	51.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00				
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year									
Prior Years	6500	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	6500	8319		(46,021.00)	(46,021.00)		0.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8520	0.00	22,500.00	22,500.00	0.00	22,500.00	22,500.00	0.0%
Lottery - Unrestricted and Instructional Materials		8550	1,481,386.00	0.00	1,481,386.00	1,481,386.00	0.00	1,481,386.00	0.0%
Tax Relief Subventions		8560	1,539,348.00	479,059.00	2,018,407.00	1,021,696.00	271,388.00	1,293,084.00	-35.9%
Restricted Levies - Other									
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes		8575	0.00	0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8576	0.00	0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program		8587	0.00	0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	7250	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6010	8590		0.00	0.00		0.00	0.00	0.0%
California Dept of Education SACS Financial Reporting Software - 2015.1.0	6030	8590		0.00	0.00		0.00	0.00	0.0%

Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		658,530.00	658,530.00		808,007.00	808,007.00	22.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		400,000.00	400,000.00	New
Healthy Start	6240	8590		0.00	0.00				
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590					0.00	0.00	0.0%
School Community Violence Prevention Grant				10,604.00	10,604.00				0.0%
Quality Education Investment Act	7391	8590		0.00	0.00		89,396.00	89,396.00	743.0%
Common Core State Standards Implementation	7400	8590		48,715.00	48,715.00		0.00	0.00	0.0%
All Other State Revenue	7405	8590		0.00	0.00		0.00	0.00	-100.0%
	All Other	8590	49,840.00			208,537.00	6,354,137.00	6,562,674.00	-10.9%
TOTAL, OTHER STATE REVENUE			3,070,574.00	8,487,433.00	11,558,007.00	2,711,619.00	7,945,428.00	10,657,047.00	-7.8%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll									
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes									
Other		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes									
Sales		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies									
Sale of Publications		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8632	140,360.00	135,308.00	275,668.00	278,678.00	135,308.00	413,986.00	50.2%
All Other Sales		8634	285,000.00	11,500.00	296,500.00	285,000.00	11,500.00	296,500.00	0.0%
Leases and Rentals		8639	12.00	0.00	12.00	0.00	0.00	0.00	-100.0%
Interest		8650	17,521.00	0.00	17,521.00	17,521.00	0.00	17,521.00	0.0%
Net Increase (Decrease) in the Fair Value		8660	364,000.00	0.00	364,000.00	372,736.00	0.00	372,736.00	2.4%
of Investments									
Fees and Contracts		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees									
Non-Resident Students		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8677	6,110,339.00	30,131,391.00	36,241,730.00	6,608,086.00	30,495,937.00	37,104,023.00	2.4%
All Other Fees and Contracts		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue		8689	2,720,640.00	360,525.00	3,081,165.00	3,807,720.00	282,123.00	4,089,843.00	32.7%
Plus: Misc Funds Non-LCFF									
California Dept of Education									
SACS Financial Filing Software - 2015.1.0									

Unrest
Expe
res by Object

Description (50%) Adjustment	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8699	2,986,948.00	2,125,086.00	5,112,034.00	3,007,105.00	1,063,267.00	4,070,372.00	-20.4%
All Other Transfers In		8710	27,175,573.00	3,027,794.00	30,203,367.00	32,645,468.00	3,657,155.00	36,302,623.00	20.2%
Transfers of Apportionments		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers From Districts or Charter Schools									
From County Offices	6500	8791		0.00	0.00				
From JPAs	6500	8792		12,428.00	12,428.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6500	8793		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8791		0.00	0.00				
From JPAs	6360	8792		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	6360	8793		0.00	0.00		0.00	0.00	0.0%
From County Offices	All Other	8791	0.00	0.00	0.00				
From JPAs	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		8799	39,800,393.00	37,004,032.00	76,804,425.00	47,022,314.00	36,857,718.00	83,880,032.00	9.2%
TOTAL, REVENUES			124,213,350.00	65,641,447.00	189,854,797.00	131,061,676.00	67,395,401.00	198,457,077.00	4.5%

B-15

Description			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	27,379,195.00	9,458,501.00	36,837,696.00	27,178,791.00	9,720,156.00	36,898,947.00	0.2%
Certificated Pupil Support Salaries		1200	97,849.00	2,417,489.00	2,515,338.00	99,183.00	2,606,002.00	2,705,185.00	7.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,659,673.00	3,549,156.00	10,208,829.00	7,684,065.00	3,440,245.00	11,124,310.00	9.0%
Other Certificated Salaries		1900	142,837.00	2,313,277.00	2,456,114.00	231,991.00	2,257,720.00	2,489,711.00	1.4%
TOTAL, CERTIFICATED SALARIES			34,279,554.00	17,738,423.00	52,017,977.00	35,194,030.00	18,024,123.00	53,218,153.00	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,948,519.00	9,504,503.00	12,453,022.00	3,262,619.00	9,601,009.00	12,863,628.00	3.3%
Classified Support Salaries		2200	1,117,164.00	2,127,346.00	3,244,510.00	1,132,659.00	2,286,380.00	3,419,039.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	13,742,410.00	5,788,699.00	19,531,109.00	14,466,293.00	5,196,098.00	19,662,391.00	0.7%
Clerical, Technical and Office Salaries		2400	10,375,834.00	3,812,141.00	14,187,975.00	10,775,005.00	3,535,594.00	14,310,599.00	0.9%
Other Classified Salaries		2900	70,100.00	256,602.00	326,702.00	67,701.00	252,601.00	320,302.00	-2.0%
TOTAL, CLASSIFIED SALARIES			28,254,027.00	21,489,291.00	49,743,318.00	29,704,277.00	20,871,682.00	50,575,959.00	1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,900,021.00	1,459,375.00	4,359,396.00	3,564,488.00	1,733,475.00	5,297,963.00	21.5%
PERS		3201-3202	3,355,119.00	2,432,326.00	5,787,445.00	3,665,892.00	2,550,589.00	6,216,481.00	7.4%
OASDI/Medicare/Alternative		3301-3302	955,150.00	605,574.00	1,560,724.00	955,751.00	575,329.00	1,531,080.00	-1.9%
Health and Welfare Benefits		3401-3402	12,552,528.00	9,076,962.00	21,629,490.00	13,748,688.00	9,521,592.00	23,270,280.00	7.6%
Unemployment Insurance		3501-3502	58,787.00	20,547.00	79,334.00	82,104.00	19,474.00	101,578.00	28.0%
Workers' Compensation		3601-3602	1,276,668.00	806,055.00	2,082,723.00	1,289,474.00	775,055.00	2,064,529.00	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	142,166.00	99,550.00	241,716.00	130,625.00	101,546.00	232,171.00	-3.9%
TOTAL, EMPLOYEE BENEFITS			21,240,439.00	14,500,389.00	35,740,828.00	23,437,022.00	15,277,060.00	38,714,082.00	8.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	471,350.00	97,291.00	568,641.00	373,000.00	122,591.00	495,591.00	-12.8%
Books and Other Reference Materials		4200	103,164.00	98,476.00	201,640.00	102,102.00	84,067.00	186,169.00	-7.7%
Materials and Supplies		4300	3,659,562.00	1,690,618.00	5,350,180.00	4,197,256.00	2,943,279.00	7,140,535.00	33.5%

California Dept of Education
SACS Financial Reporting Software - 2015.1.0
File: fund-a (Rev. 1/2015)

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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	222,714.00	945,111.00	1,167,825.00	709,009.00	132,650.00	841,659.00	-27.9%
Food		4700	187,000.00	291,011.00	478,011.00	197,000.00	311,011.00	508,011.00	6.3%
TOTAL, BOOKS AND SUPPLIES			4,643,790.00	3,122,507.00	7,766,297.00	5,578,367.00	3,593,598.00	9,171,965.00	18.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,197,928.00	6,274,881.00	10,472,809.00	4,713,980.00	4,135,575.00	8,849,555.00	-15.5%
Travel and Conferences		5200	906,665.00	659,588.00	1,566,253.00	963,720.00	606,418.00	1,570,138.00	0.2%
Dues and Memberships		5300	304,126.00	11,492.00	315,618.00	329,026.00	6,242.00	335,268.00	6.2%
Insurance		5400 - 5450	489,860.00	0.00	489,860.00	500,000.00	0.00	500,000.00	2.1%
Operations and Housekeeping Services		5500	1,133,321.00	206,165.00	1,339,486.00	1,123,281.00	203,802.00	1,327,083.00	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,816,594.00	1,041,025.00	8,857,619.00	7,656,561.00	1,284,013.00	8,940,574.00	0.9%
Transfers of Direct Costs		5710	(406,438.00)	406,438.00	0.00	(400,067.00)	400,067.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(96,350.00)	0.00	(96,350.00)	(80,600.00)	0.00	(80,600.00)	-16.3%
Professional/Consulting Services and Operating Expenditures		5800	5,670,888.00	2,617,773.00	8,288,661.00	6,004,605.00	2,383,147.00	8,387,752.00	1.2%
Communications		5900	791,007.00	149,652.00	940,659.00	826,580.00	146,655.00	973,235.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,807,601.00	11,367,014.00	32,174,615.00	21,637,086.00	9,165,919.00	30,803,005.00	-4.3%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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	57,587.00	5,681.00	63,268.00	15,000.00	0.00	15,000.00	-76.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	118,657.00	173,599.00	292,256.00	80,000.00	107,703.00	187,703.00	-35.8%
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	742,925.00	409,245.00	1,152,170.00	1,135,066.00	8,000.00	1,143,066.00	-0.8%
Equipment Replacement		6500	165,645.00	19,143.00	184,788.00	210,327.00	7,511.00	217,838.00	17.9%
TOTAL CAPITAL OUTLAY			1,084,814.00	607,668.00	1,692,482.00	1,440,393.00	123,214.00	1,563,607.00	-7.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	12,229,940.00	0.00	12,229,940.00	3,751,689.00	0.00	3,751,689.00	-69.3%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		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		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	310,906.00	310,906.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,212,799.00	0.00	1,212,799.00	6,877,919.00	0.00	6,877,919.00	467.1%

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Unrestricted and Restricted Expenses by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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	724,496.00	724,496.00	0.00	718,763.00	718,763.00	-0.8%
Debt Service		7438	4,746.00	0.00	4,746.00	4,746.00	0.00	4,746.00	0.0%
Debt Service - Interest		7439	17,778.00	0.00	17,778.00	17,778.00	0.00	17,778.00	0.0%
Other Debt Service - Principal			13,465,263.00	1,035,402.00	14,500,665.00	10,652,132.00	763,554.00	11,415,686.00	-21.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,625,956.00)	5,625,956.00	0.00	(5,628,934.00)	5,628,934.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,093,602.00)	0.00	(1,093,602.00)	(1,219,913.00)	0.00	(1,219,913.00)	11.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,719,558.00)	5,625,956.00	(1,093,602.00)	(6,848,847.00)	5,628,934.00	(1,219,913.00)	11.5%
TOTAL EXPENDITURES			117,055,930.00	75,486,650.00	192,542,580.00	120,794,460.00	73,448,084.00	194,242,544.00	0.9%

6.19

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	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		7611							
To: Special Reserve Fund		7612	650,186.00	0.00	650,186.00	691,370.00	0.00	691,370.00	6.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			650,186.00	980,735.00	1,630,921.00	691,370.00	980,735.00	1,672,105.00	2.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation									
Proceeds from Capital Leases		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8979			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		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Dept of Education ACS Financial Reporting Software - 2015.1.0 file: fund-a (Rev. 12/2015)									

PAGES

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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	(2,701,227.00)	2,701,227.00	0.00	(1,416,008.00)	1,416,008.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(5,096,494.00)	5,096,494.00	0.00	(6,616,552.00)	6,616,552.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,797,721.00)	7,797,721.00	0.00	(8,032,560.00)	8,032,560.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(8,447,907.00)	6,816,986.00	(1,630,921.00)	(8,723,930.00)	7,051,825.00	(1,672,105.00)	2.5%
(a - b + c - d + e)									

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Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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	79,619,464.00	6,454,587.00	86,074,051.00	73,858,765.00	6,637,240.00	80,496,005.00	-6.5%
2) Federal Revenue		8100-8299	1,722,919.00	13,695,395.00	15,418,314.00	7,468,978.00	15,955,015.00	23,423,993.00	51.9%
3) Other State Revenue		8300-8599	3,070,574.00	8,487,433.00	11,558,007.00	2,711,619.00	7,945,428.00	10,657,047.00	-7.8%
4) Other Local Revenue		8600-8799	39,800,393.00	37,004,032.00	76,804,425.00	47,022,314.00	36,857,718.00	83,880,032.00	9.2%
5) TOTAL REVENUES			124,213,350.00	65,641,447.00	189,854,797.00	131,061,676.00	67,395,401.00	198,457,077.00	4.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		42,070,443.00	28,449,144.00	70,519,587.00	43,229,441.00	28,363,234.00	71,592,675.00	1.5%
2) Instruction - Related Services	2000-2999		29,589,587.00	26,901,654.00	56,491,241.00	33,461,632.00	24,746,394.00	58,208,026.00	3.0%
3) Pupil Services	3000-3999		5,447,485.00	11,480,821.00	16,928,306.00	5,951,912.00	12,190,902.00	18,142,814.00	7.2%
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		16,280,606.00	5,625,956.00	21,906,562.00	17,520,523.00	5,628,934.00	23,149,457.00	5.7%
8) Plant Services	8000-8999		10,202,546.00	1,993,673.00	12,196,219.00	9,978,820.00	1,755,066.00	11,733,886.00	-3.8%
9) Other Outgo	9000-9999	Except 7600-7699	13,465,263.00	1,035,402.00	14,500,665.00	10,652,132.00	763,554.00	11,415,686.00	-21.3%
10) TOTAL EXPENDITURES			117,055,930.00	75,486,650.00	192,542,580.00	120,794,460.00	73,448,084.00	194,242,544.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers			7,157,420.00	(9,845,203.00)	(2,687,783.00)	10,267,216.00	(6,052,683.00)	4,214,533.00	-256.8%
a) Transfers In									
b) Transfers Out		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	650,186.00	980,735.00	1,630,921.00	691,370.00	980,735.00	1,672,105.00	2.5%
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	(7,797,721.00)	7,797,721.00	0.00	(8,032,560.00)	8,032,560.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,447,907.00)	6,816,986.00	(1,630,921.00)	(8,723,930.00)	7,051,825.00	(1,672,105.00)	2.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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)			(1,290,487.00)	(3,028,217.00)	(4,318,704.00)	1,543,286.00	999,142.00	2,542,428.00	-158.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
b) Audit Adjustments			80,845,822.00	20,070,683.00	100,916,505.00	79,555,335.00	17,042,466.00	96,597,801.00	-4.3%
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			80,845,822.00	20,070,683.00	100,916,505.00	79,555,335.00	17,042,466.00	96,597,801.00	-4.3%
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)			80,845,822.00	20,070,683.00	100,916,505.00	79,555,335.00	17,042,466.00	96,597,801.00	-4.3%
			79,555,335.00	17,042,466.00	96,597,801.00	81,098,621.00	18,041,608.00	99,140,229.00	2.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
Stores			70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments (by Resource/Object)									
d) Assigned			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
ACCESS LCFF			62,898,310.00	0.00	62,898,310.00	66,805,552.00	0.00	66,805,552.00	6.2%
ACCESS			22,069,618.00		22,069,618.00				
Mandated Costs			6,322,826.00		6,322,826.00				
ACCESS Tier III			4,880,573.00		4,880,573.00				
CTEp (ROP) Tier III			2,816,975.00		2,816,975.00				
OCDE ERATE			2,524,653.00		2,524,653.00				
Reserve for IT Server Storage Project			2,427,088.00		2,427,088.00				
EIA LEP Juvenile Hall			820,000.00		820,000.00				
EISS Workshops			706,329.00		706,329.00				
Various Project Workshops			613,776.00		613,776.00				
Reserve for Outdated Checks			598,631.00		598,631.00				
Information Technology BITEch			582,793.00		582,793.00				
			526,000.00		526,000.00				

8.23

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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 JP	0000	9780	485,724.00		485,724.00				
Special Schools Tier III	0000	9780	479,074.00		479,074.00				
Various Other Designated Programs	0000	9780	474,160.00		474,160.00				
Reserve for IT ACCESS NAC/Wireless/	0000	9780	380,000.00		380,000.00				
ACCESS-CHEP	0000	9780	371,100.00		371,100.00				
Time & Attenda	0000	9780	310,149.00		310,149.00				
AVID Workshops	0000	9780	253,845.00		253,845.00				
Various Other Designated Programs	0000	9780	221,814.00		221,814.00				
District Services Workshop	0000	9780	166,545.00		166,545.00				
Medical Administrative Activities (MAA)	0000	9780	163,296.00		163,296.00				
ACCESS Mandated Costs	0000	9780	144,827.00		144,827.00				
College and Career Readiness Consort	0000	9780	138,736.00		138,736.00				
Workstation Replacements	0000	9780	103,758.00		103,758.00				
CSI Thinking Maps	0000	9780	102,771.00		102,771.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	16,587,025.00	0.00	16,587,025.00	14,223,069.00	0.00	14,223,069.00	-14.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option		
6230	California Clean Energy Jobs Act	564,063.00	465,706.00
6300	Lottery: Instructional Materials	133,040.00	0.00
6500	Special Education	1,030,297.00	940,640.00
6512	Special Ed: Mental Health Services	2,397,981.00	2,147,495.00
7240	Transportation: Special Education (Severely Disabled/Orthopedically	495,552.00	268,062.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	190,274.00	190,274.00
9010	Other Restricted Local	4,417,609.00	7,099,183.00
		7,813,650.00	6,930,248.00
Total, Restricted Balance		17,042,466.00	18,041,608.00

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California Dept of Education
SACS Financial Reporting Software - 2015.1.0
File: fund-a (Rev 04/06/2011)

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

<u>DESCRIPTION</u>	2013-14 Unaudited <u>Actuals</u>	2014-15 Estimated <u>Actuals</u>	2015-16 Adopted <u>Budget</u>	2016-17 Projected <u>Budget</u>	2017-18 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	93,583,726	86,074,051	80,496,005	80,359,629	82,173,399
Federal Revenues	17,161,034	15,418,314	23,423,993	23,353,645	23,353,645
Other State Revenues	8,753,381	11,558,007	10,657,047	10,375,338	10,551,702
Other Local Revenue	51,786,449	49,628,852	51,234,564	52,332,640	54,341,618
Other Transfers	23,709,617	27,175,573	32,645,468	32,645,468	32,645,468
TOTAL REVENUES	194,994,207	189,854,797	198,457,077	199,066,720	203,065,832
B. EXPENDITURES					
Certificated Salaries	52,872,833	52,017,977	53,218,153	55,330,694	58,018,970
Classified Salaries	49,702,071	49,743,318	50,575,959	51,824,472	53,540,931
Employee Benefits	34,589,559	35,740,828	38,714,082	41,002,157	44,696,775
Books and Supplies	5,553,279	7,766,297	9,171,965	7,303,772	7,404,500
Services, Other Oper. Exps	27,349,910	32,174,615	30,803,005	30,833,309	31,159,340
Capital Outlay	1,880,763	1,692,482	1,563,607	1,457,404	1,457,404
Other Outgo	14,514,793	13,407,063	10,195,773	7,961,139	7,575,904
Program Reductions				(138)	(227,167)
TOTAL EXPENDITURES	186,463,208	192,542,580	194,242,544	195,712,809	203,626,656
C. EXCESS (DEFICIENCY)	8,530,999	(2,687,783)	4,214,533	3,353,911	(560,824)
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	499,532	650,186	691,370	691,370	691,370
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

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

DESCRIPTION	2013-14 Unaudited Actuals	2014-15 Estimated Actuals	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget
<u>D. OTHER SOURCES/USES (continued)</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	(1,485,894)	(1,469,804)
Total Other Sources/Uses	(1,480,267)	(1,630,921)	(1,672,105)	(3,157,999)	(3,141,909)
<u>E. NET INCREASE (DECREASE)</u>	7,050,732	(4,318,704)	2,542,428	195,912	(3,702,733)
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	93,865,777	100,916,505	96,597,799	99,140,227	99,336,139
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	93,865,777	100,916,505	96,597,799	99,140,227	99,336,139
Ending Balance, June 30,	<u>100,916,509</u>	<u>96,597,801</u>	<u>99,140,227</u>	<u>99,336,139</u>	<u>95,633,406</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	20,070,687	17,042,466	18,041,606	19,410,430	20,618,930
<u>Board Designated</u>					
Designated Amounts	55,397,839	61,698,882	66,805,552	64,255,341	57,979,346
Economic Uncertainties	25,377,983	17,786,453	14,223,069	15,600,368	16,965,130
Undesignated Amounts	0	0	0	0	(0)

Orange County Department of Education
2015-16 Adopted Budget
June 29, 2015

Criteria and Standards Review Summary Explanation if Criteria are Not Met

3 **Salaries and Benefits**

Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected statutory cost of living recommended by the School Services (SSC) of California dashboard. We have also budgeted for reductions so that programs are not deficit spending.

4a **Other Revenues**

Projected Other Revenues are not meeting the standard because under the Local Control Funding Formula (LCFF) we are projecting to be fully funded in 2014-15 and in the future years LCFF revenue would only increase by the statutory cost of living adjustments. In addition, we are including an increase in the Medical Administrative Activities (MAA) program because of the release of the deferred claims and resolution.

Supplemental explanations if answered yes:

- S5 Contributions from unrestricted programs to some restricted programs are budgeted to increase in 2014-15 and 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 16 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.
- S8 Salary and benefit negotiations are still open for certificated and classified.
- S9 The Local Control Accountability Plan (LCAP) will be presented for Board approval on June 29, 2015.
- S10 The 2015-16 Adopted budget for Orange County Department of Education (OCDE) includes the expenditures necessary to implement the LCAP as described in the Local Control and Accountability Plan and Update template, section 3: actions, services and expenditures.
- A3 The County Operations Grant Average Daily Attendance (ADA) is decreasing in both fiscal year and budget year because of the decrease in the County student ADA. We continue to monitor and anticipate making changes if necessary.

ANNUAL BUDGET REPORT:

July 1, 2015 Budget Adoption

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

Public Hearing:

Adoption Date: June 29, 2015

Place: Orange County Department of Education

Signed: _____

Date: June 29, 2015

Clerk/Secretary of the County Board
(Original signature required)

Time: 11:00 AM

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	
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

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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? <ul style="list-style-type: none">If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none">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	
			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: <ul style="list-style-type: none">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)	<ul style="list-style-type: none">Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 29, 2015	
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	

July 1 Budget
FINANCIAL REPORTS
2015-16 Budget
County Office of Education Certification

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:

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

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

Fiscal Year	Revenue Limit Countywide Other Purpose ADA/County Operations Grant Funded ADA			Status
	Original Budget (Form A, Line 27/Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
First Prior Year (2012-13)	514,306.10	512,408.36	0.4%	Met
Second Prior Year (2013-14)	512,408.36	481,435.14	6.0%	Not Met
Third Prior Year (2014-15)	481,562.89	482,643.76	N/A	Met

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

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

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

Explanation:
(required if NOT met)

Projected County Office Operations Grant Average Daily Attendance (ADA) is not meeting the standard because of the changes in student population in the County of Orange. We continue to monitor and anticipate making changes if necessary.

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)

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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.

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

ATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1e and C2e) (Form A, Lines B1d, C2d, C6d)	District Funded County Program ADA (Form A, Line B2f) (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) (Form A, Lines C1, C3f, C5, C7f)
Third Prior Year (2012-13)	N/A	N/A	N/A	N/A
Second Prior Year (2013-14)	4,138.65	4,405.98	481,435.14	0.00
First Prior Year (2014-15)	3,326.00	4,291.63	482,643.76	0.00
Historical Average:	3,732.33	4,348.81	482,039.45	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2015-16)				
(historical average plus 2%):	3,806.98	4,435.79	491,680.24	0.00
1st Subsequent Year (2016-17)				
(historical average plus 4%):	3,881.62	4,522.76	501,321.03	0.00
2nd Subsequent year (2017-18)				
(historical average plus 6%):	3,956.27	4,609.74	510,961.82	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d, C2d, C6d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1, C3f, C5, C7f)
Budget Year (2015-16)	2,920.00	4,155.80	482,643.76	0.00
Subsequent Year (2016-17)	2,840.00	4,041.80	482,643.76	0.00
Subsequent Year (2017-18)	2,840.00	4,041.80	482,643.76	0.00
Status:	Met	Met	Met	Met

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

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

3. 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.

A. Calculating the County Office's LCFF Revenue Standard

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

B. Alternate Revenue Limit Standard - Excess Property Tax

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

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	111,937,714.00	106,177,015.00	106,040,639.00	107,854,409.00
County Office's Projected Change in LCFF Revenue:		-5.15%	-0.13%	1.71%

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

D. 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.

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County Office's Change in Funding Level (Criterion 2C):	-5.15%	-0.13%	1.71%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-10.15% to -1.15%	-5.13% to 4.87%	-3.29% to 6.71%

B. 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
Most Prior Year (2014-15)	137,502,123.00		
Budget Year (2015-16)	142,508,194.00	3.64%	Not Met
Subsequent Year (2016-17)	148,157,322.00	3.96%	Met
Subsequent Year (2017-18)	156,256,675.00	5.47%	Met

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

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

- a. **STANDARD NOT MET** - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected statutory cost of living recommended by the School Services (SSC) of California dashboard. We have also budgeted for reductions so that programs are not deficit spending.

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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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County Office's Change in Funding Level (Criterion 2C):	-5.15%	-0.13%	1.71%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-15.15% to 4.85%	-10.13% to 9.87%	-8.29% to 11.71%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.15% to -1.15%	-5.13% to 4.87%	-3.29% to 6.71%

B. 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)			
Prior Year (2014-15)	15,418,314.00		
Budget Year (2015-16)	23,423,993.00	51.92%	Yes
1st Subsequent Year (2016-17)	23,353,645.00	-0.30%	No
2nd Subsequent Year (2017-18)	23,353,645.00	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 this budget we are now budgeting to receive prior year funding for the Medical Administrative Activities (MAA) program due from the release of the deferred claims and resolution. We will continue to monitor and adjust the projections if necessary.

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

Prior Year (2014-15)	11,558,007.00		
Budget Year (2015-16)	10,657,047.00	-7.80%	No
1st Subsequent Year (2016-17)	10,375,338.00	-2.64%	No
2nd Subsequent Year (2017-18)	10,551,702.00	1.70%	No

Explanation:
(required if Yes)

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

Prior Year (2014-15)	76,804,425.00		
Budget Year (2015-16)	83,880,032.00	9.21%	Yes
1st Subsequent Year (2016-17)	84,978,108.00	1.31%	No
2nd Subsequent Year (2017-18)	86,987,086.00	2.36%	No

Explanation:
(required if Yes)

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and from the increase in the Districts Local Control Funding Formula (LCFF) gap percentage which increased the projected amount of funding for the District transfer referred ADA.

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

Prior Year (2014-15)	7,766,297.00		
Budget Year (2015-16)	9,171,965.00	18.10%	Yes
1st Subsequent Year (2016-17)	7,303,772.00	-20.37%	Yes
2nd Subsequent Year (2017-18)	7,404,500.00	1.38%	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 (2014-15)
Budget Year (2015-16)
First Subsequent Year (2016-17)
Second Subsequent Year (2017-18)

32,174,615.00		
30,803,005.00	-4.26%	No
30,833,171.00	0.10%	No
30,932,173.00	0.32%	No

Explanation:
(required if Yes)

5. 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 (2014-15)
Budget Year (2015-16)
First Subsequent Year (2016-17)
Second Subsequent Year (2017-18)

103,780,746.00		
117,961,072.00	13.66%	Not Met
118,707,091.00	0.63%	Met
120,892,433.00	1.84%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2014-15)
Budget Year (2015-16)
First Subsequent Year (2016-17)
Second Subsequent Year (2017-18)

39,940,912.00		
39,974,970.00	0.09%	Met
38,136,943.00	-4.60%	Met
38,336,673.00	0.52%	Met

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.

- a. **STANDARD NOT MET** - Projected total operating revenues have 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 revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

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

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 this budget we are now budgeting to receive prior year funding for the Medical Administrative Activities (MAA) program due from the release of the deferred claims and resolution. We will continue to monitor and adjust the projections if necessary.

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

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

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and from the increase in the Districts Local Control Funding Formula (LCFF) gap percentage which increased the projected amount of funding for the District transfer referred ADA.

- STANDARD MET** - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

F 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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	121,485,830.00	3,644,574.90	3,662,309.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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.

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

ATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	27,542,173.57	25,547,981.41	36,570,546.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,437,384.06	12,892,376.42	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)	38,979,557.63	38,440,357.83	36,570,546.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	196,882,131.98	187,943,475.59	194,173,501.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	31,339,745.82	33,018,231.46	35,225,330.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	228,221,877.80	220,961,707.05	229,398,831.00
3. County Office's Available Reserve Percentage (Line 1d divided by Line 2c)	17.1%	17.4%	15.9%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.7%	5.8%	5.3%

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.

Calculating the County Office's Deficit Spending Percentages

ATA 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 (2012-13)	3,785,927.80	55,348,181.42	N/A	Met
Second Prior Year (2013-14)	3,257,517.67	120,220,219.66	N/A	Met
First Prior Year (2014-15)	(1,290,487.00)	117,706,116.00	1.1%	Met
Budget Year (2015-16) (Information only)	1,543,286.00	121,485,830.00		

Comparison of County Office Deficit Spending to the Standard

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

STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

B.40

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 \$5,806,999
1.3%	\$5,807,000	to \$14,514,999
1.0%	\$14,515,000	to \$65,323,000
0.7%	\$65,323,001	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: 195,914,649

County Office's Fund Balance Standard Percentage Level: 0.7%

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

ATA 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, Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:
a. Enter the name(s) of the SELPA(s): 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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	36,184,329.00	36,184,329.00	36,184,329.00

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

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

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
Fiscal Year	Original Budget	Estimated/Unaudited Actuals			
1st Prior Year (2012-13)	73,802,375.88	73,802,375.82	0.0%		Met
2nd Prior Year (2013-14)	77,588,303.62	77,588,303.62	0.0%		Met
3rd Prior Year (2014-15)	80,845,821.29	80,845,822.00	N/A		Met
Budget Year (2015-16) (Information only)	79,555,335.00				

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

Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

ATA 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 \$65,000 (greater of)	0	to	\$5,806,999
4% or \$290,000 (greater of)	\$5,807,000	to	\$14,514,999
3% or \$581,000 (greater of)	\$14,515,000	to	\$65,323,000
2% or \$1,960,000 (greater of)	\$65,323,001	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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	195,914,649	197,384,913	205,298,760
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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	195,914,649.00	197,384,913.00	205,298,760.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b If Criterion 7A, Line 1 is No)	36,184,329.00	36,184,329.00	36,184,329.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	195,914,649.00	197,384,913.00	205,298,760.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	3,918,292.98	3,947,698.26	4,105,975.20
6. Reserve Standard - by Amount (From percentage level chart above)	1,960,000.00	1,960,000.00	1,960,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	3,918,292.98	3,947,698.26	4,105,975.20

B. 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.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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)	14,223,069.00	15,600,367.00	16,965,129.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	20,063,239.00	20,063,239.00	20,063,239.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
County Office's Budgeted Reserve Amount (Lines B1 thru B7)	34,286,308.00	35,663,606.00	37,028,368.00
County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	17.50%	18.07%	18.04%
County Office's Reserve Standard (Section 8A, Line 7):	3,918,292.98	3,947,698.26	4,105,975.20
Status:	Met	Met	Met

Comparison of County Office Reserve Amount to the Standard

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

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

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

No

b. If Yes, identify the expenditures:

S4. Contingent Revenues

1. 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

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

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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

55A. 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 (2014-15)	(2,701,227.00)			
Budget Year (2015-16)	(1,416,008.00)	(1,285,219.00)	-47.6%	Not Met
1st Subsequent Year (2016-17)	(2,852,476.00)	1,436,468.00	101.4%	Not Met
2nd Subsequent Year (2017-18)	(2,873,973.00)	21,497.00	0.8%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2014-15)	1,630,921.00			
Budget Year (2015-16)	1,672,105.00	41,184.00	2.5%	Met
1st Subsequent Year (2016-17)	1,672,105.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	1,672,105.00	0.00	0.0%	Met

d. 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.

3. 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.

1. 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 and 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.

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)

B.45

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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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, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	01/Various	01/56XX/Various	0
Certificates of Participation	16	01/8615	01/7439	15,042,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	1,732,438
Other Long-term Commitments (do not include OPEB):				
TOTAL:				16,774,438

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	0	0	0	0
Certificates of Participation	310,000	350,000	400,000	450,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	220,000	180,000		
Other Long-term Commitments (continued):				
Total Annual Payments:	530,000	530,000	400,000	450,000
Has total annual payment increased over prior year (2014-15)?	No	No	No	No

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

ATA 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)

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

ATA 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

i. 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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
489,690.00	489,690.00	489,690.00
0.00	0.00	0.00
311,015.00	308,140.00	319,747.00
83	83	83

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7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

ATA 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

258,732.00
0.00

4. Self-Insurance Contributions

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
2,207,885.00	0.00	0.00
0.00	0.00	0.00

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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.

58A. 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) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	345.7	345.3	345.3	345.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

We have not settled for 2015-16. The negotiations began and are still in process.

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

Cost of a one percent increase in salary and statutory benefits

425,884

Amount included for any tentative salary schedule increases

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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Unencumbered (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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
7,211,970	7,211,970	7,211,970
100.0%	100.0%	100.0%
6.6%	0.0%	0.0%

Unencumbered (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		
----	--	--

Unencumbered (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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
196,571	197,505	198,443
0.5%	0.5%	0.5%

Unencumbered (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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
Yes	No	No

Unencumbered (Non-management) - Other

Other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

352

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) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	509.2	478.9	478.9	478.9

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

We have not settled for 2015-16. The negotiations began and are still in process.

Negotiations Settled

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

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

4. Salary settlement:

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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

Cost of a one percent increase in salary and statutory benefits

304,254

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tentative salary schedule increases	0	0	0

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

No

No

No

2. Total cost of H&W benefits

9,428,750

9,428,750

9,428,750

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

4. Percent projected change in H&W cost over prior year

6.8%

0.0%

0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

175,540

177,295

179,068

3. Percent change in step & column over prior year

1.0%

1.0%

1.0%

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

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

1. Are savings from attrition included in the budget and MYPs?

Yes

No

No

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

Yes

No

No

Classified (Non-management) - Other

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	323.5	316.8	316.8	316.8

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Negotiations Not Settled

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

1. Amount included for any tentative salary schedule increases

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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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?

Yes

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

Jun 29, 2015

10. 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?

Yes

ADDITIONAL FISCAL INDICATORS

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?

No

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

No

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)

Yes

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?

No

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?

No

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

No

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

No

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

No

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

Comments:
(optional)

A3. The County Operations Grant Average Daily Attendance (ADA) is decreasing in both fiscal year and budget year because of the decrease in the County student ADA. We continue to monitor and anticipate making changes if necessary.

End of County Office Budget Criteria and Standards Review

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
1. COUNTY OFFICE OF EDUCATION						
County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	668.26	667.00	667.00	633.00	633.00	633.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	2,731.31	2,659.00	2,659.00	2,287.00	2,287.00	2,287.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	3,399.57	3,326.00	3,326.00	2,920.00	2,920.00	2,920.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	3,858.83	3,858.83	3,858.83	3,723.00	3,723.00	3,723.00
b. Special Education-Special Day Class	391.79	391.79	391.79	391.79	391.79	391.79
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	41.01	41.01	41.01	41.01	41.01	41.01
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	4,291.63	4,291.63	4,291.63	4,155.80	4,155.80	4,155.80
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	7,691.20	7,617.63	7,617.63	7,075.80	7,075.80	7,075.80
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	482,643.76	482,643.76	482,643.76	482,643.76	482,643.76	482,643.76
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,609,132.00	5,497,071.00	-2.0%
3) Other State Revenue		8300-8599	8,422,153.00	7,926,953.00	-5.9%
4) Other Local Revenue		8600-8799	343,745.00	343,700.00	0.0%
5) TOTAL REVENUES			14,375,030.00	13,767,724.00	-4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	39,472.00	84,073.00	113.0%
2) Classified Salaries		2000-2999	1,089,248.00	1,204,189.00	10.6%
3) Employee Benefits		3000-3999	517,305.00	619,320.00	19.7%
4) Books and Supplies		4000-4999	18,830.00	144,471.00	667.2%
5) Services and Other Operating Expenditures		5000-5999	12,266,759.00	11,187,128.00	-8.8%
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	1,093,602.00	1,219,913.00	11.5%
9) TOTAL EXPENDITURES			15,025,216.00	14,459,094.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(650,186.00)	(691,370.00)	6.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	650,186.00	691,370.00	-6.3%
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			650,186.00	691,370.00	6.3%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 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%

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**Form 01
General Fund
Subfund 0101**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
Revenues	189,854,797	198,457,077
Expenditures	192,542,580	194,242,544
Excess / (Deficit)	(2,687,783)	4,214,533
Beginning Balance (July 1)	100,916,505	96,597,801
Transfers / Other Audit Adjustments	(1,630,921)	(1,672,105)
Reserves / Ending Balance June 30	96,597,801	99,140,229

**Form 10
Special Education Pass-Through Fund
Subfund 1010**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
	36,648,603	36,466,922
	35,237,453	36,196,637
	1,411,150	270,285
	12,059,595	13,470,745
	13,470,745	13,741,030

**Form 12
Child Development Fund
Subfund 1212**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
	14,375,030	13,767,724
	15,025,216	14,459,094
	(650,186)	(691,370)
	650,186	691,370

**Form 14
Deferred Maintenance Fund
Subfund 1414**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
	1,107,819	1,109,452
	637,205	980,000
	470,614	129,452
	21,190,904	22,642,253
	980,735	980,735
	22,642,253	23,752,440

**Form 17
Special Reserve Fund
Subfund 1717**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
Revenues	77,850	79,718
Expenditures	-	-
Excess / (Deficit)	77,850	79,718
Beginning Balance (July 1)	23,058,906	23,136,756
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	23,136,756	23,216,474

**Form 30
State School Building Fund
Subfund 3033**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
	19,100	19,100
	450,629	290,350
	(431,529)	(271,250)
	5,726,936	5,295,407
	5,295,407	5,024,157

**Form 35
School Facilities Fund
Subfund 3535**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
	19,100	19,100
	450,629	290,350
	(431,529)	(271,250)
	5,726,936	5,295,407
	5,295,407	5,024,157

**Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
	1,740,900	1,740,900
	958,000	958,000
	782,900	782,900
	3,683,952	3,666,852
	(800,000)	(800,000)
	3,666,852	3,649,752

**Form 56
Debt Service Fund (Esplanade)
Subfund 5656**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
Revenues	3,000	3,000
Expenditures	775,000	775,000
Excess / (Deficit)	(772,000)	(772,000)
Beginning Balance (July 1)	955,777	983,777
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	983,777	1,011,777

**Form 67
Dental Self-Insurance Fund
Subfund 6769**

	2014-15 Estimated Actuals	2015-16 Adopted Budget
	1,983,336	1,983,611
	1,398,855	1,398,855
	584,481	584,756
	3,220,168	3,804,649
	3,804,649	4,389,405

TOTAL ALL FUNDS

	2014-15 Estimated Actuals	2015-16 Adopted Budget
	245,810,435	253,627,504
	247,024,938	249,300,480
	(1,214,503)	4,327,024
	170,812,743	169,598,240
	169,598,240	173,925,264

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