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

CONTRA COSTA COUNTY BOARD OF EDUCATION

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

www.cocoschools.org

Wednesday, December 10, 2014 Start Time: 5:00 p.m.

BOARD OF EDUCATION

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

Ellen M. Elster - In Memoriam

COUNTY SUPERINTENDENT OF SCHOOLS

Joseph A. Ovick, Ed.D.

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

AGENDA

PROJECTED TIMELINE

ORDER OF BUSINESS

5:00 p.m.

1. CALL TO ORDER

- 1.1 Pledge of Allegiance
- 1.2 Oath of Office Trustees, County Board of Education
 The Oaths of Office will be administered to Christine Deane,
 Area 2 Trustee and Jeff Belle, Area 5 Trustee
- 1.3 Reorganization of the Board

The Board will nominate and vote for candidates to fill the following 2015 positions on the Board: President, Vice President, and Clerk.

2. OPENING PROCEDURES

- 2.1 Roll Call
- 2.2 Agenda Review and Adoption

3 min/speaker*

3. PUBLIC COMMENT

- 3.1 Items on the Agenda
- 3.2 Items of Interest to the Public

Discussion/Vote

Discussion/Vote

4. RECOGNITIONS

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

Discussion/Vote

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

- 5. **CLOSED SESSION** none
- 6. PUBLIC HEARINGS
 - 6.1 Public Hearing on the Petition to Establish the Contra Costa Performing Arts School (the Charter School)

Information/ Discussion

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

- 6.1.1 Open Public Hearing
- 6.1.2 Comments from Bill Clark, Associate Superintendent, Business Services, introducing the petition to establish the Charter School
- 6.1.3 Comments from Petitioners
- 6.1.4 Comments from the Public
- 6.1.5 Close Public Hearing
- 7. ADMINISTRATIVE ITEMS Action and/or Information
 - 7.1 Superintendent (Ovick)
 - 7.1.1 Superintendent's Report

Information

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

Discussion/Vote

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

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

Information

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

10 minutes

2 min. per spkr*

7.2.3 Consider Adoption of Resolution No. 06-14/15 to verify Certificate of Signatures of person of persons authorized to sign orders drawn on funds on of the county office and Notice of Employment as defined on the Certificate

Roll Call Vote

School districts required to hold an annual organizational meeting in December need to adopt a new Certificate of Signatures Resolution. Effective December 10, 2014 – January 5, 2015.

7.2.4 Consider Adoption of Resolution No. 06-14/15 to verify Certificate of Signatures of person of persons authorized to sign orders drawn on funds on of the county office and Notice of Employment as defined on the Certificate

Roll Call Vote

School districts required to hold an annual organizational meeting in December need to adopt a new Certificate of Signatures Resolution. Effective January 5, 2015 – December 31, 2014=5

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

Discussion/Vote

The term of this agreement is 1/1/2015 - 6/30/16. The rental fee will be \$450 per month, which includes utilities. The building is used to house County Office program staff members.

- 7.2.6 Staff Report (Clark)
- 7.3 Educational Services
 - 7.3.1 Staff Report (Comfort)
 - Human Resources
 - 7.4.1 Staff Report (Gaines/Sakata)
- 7.5 Communications
 - 7.5.1 Staff Report (Koehne)
- 7.6 Technology Systems
 - 7.6.1 Staff Report (Carey)
- 7.7 Board

7.4

7.7.1 Legislative Update

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

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

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

Information

Information

Information

Information

Information

Information

Discussion/Vote

7.7.3 Policy Committee Members and Possible Meeting Dates

Discussion/Vote

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

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

Discussion/Vote

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

3 min/speaker*

8. PUBLIC COMMENT

8.1 Items of Interest to the Public

9. CONSENT ACTIONS

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

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

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

9.2 Consider Temporary County Certificates (TCCs)

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

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

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

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

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

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

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

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

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

Vote

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

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

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

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

10. CORRESPONDENCE/EVENTS CALENDAR

Information

- 10.1 Correspondence: None
- 10.2 <u>Calendar of Events</u>:

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

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

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

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

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

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

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

11. BOARD REPORTS OF ACTIVITIES

Information

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

12. ADJOURNMENT

The next regular meeting of the County Board of Education will be on <u>Wednesday, January 14, 2015 at 5:00 p.m.</u> at the County Office of Education, 77 Santa Barbara Road, Board Room, Pleasant Hill, CA. Agenda items for this meeting should be submitted to the Clerk to the Board no later than 4:00 p.m., <u>January 7, 2014.</u>

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

IS	S	U	E

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

ANALYSIS

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

RECOMMENDATION

For information only

Approved _	Bieley	Item No6.1
	Associáte Superintendent	Page 1 of1
Date	12/05/14	Bd. Agenda 12/10/14

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

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

ANALYSIS

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

Forecasting current year revenues is difficult due to changes in the condition of the State economy and potential effect on apportionments to support our education programs. All managers will closely evaluate enrollment patterns and revenue projections to make adjustments, if needed, and expenditure requirements through the remainder of the 2014-15 fiscal year. The First Period Interim Report shows use of beginning fund balance in several programs. Although our Positive Certification for the current fiscal year is not jeopardized, any deficit spending will impact programs in the future. Staff will keep the Board informed of changes to the financial condition of the County Office. A Second Period Interim Report showing the results of operations through January 31, 2015 will be presented for Board review and approval no later than March 15, 2015.

RECOMMENDATION

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

Approved _	Billy	Item No. 7.2.1
F	Associate Superintendent	Page 1 of
Date _	12/05/14	Bd. Agenda <u>12/10/14</u>

December 3, 2014

TO:

Contra Costa County Board of Education

FROM:

Bill Clark, Associate Superintendent, Business Services

SUBJECT:

2014-15 First Period Interim Financial Report

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

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

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

At First Interim, the County Office reports a positive certification. This certification indicates that based on current projections, the County Office will meet its financial obligations for the current and subsequent two fiscal years. The Agency's \$4,272,013 reserve for Economic Uncertainties meets the State requirements. The Criteria and Standards Review Summary indicates items "met" and "not met" for areas of potential concern. The Form Criteria and Standards Review found on pages 27-74 provides in-depth details and explanations as required.

2. Form AI – Attendance Detail (page 24)

ADA for county schools has been projected to decrease (122) from budget adoption. The following chart shows the changes in each area. ADA will be reviewed and may again be adjusted after P-2 ADA reporting.

Program	2013-14 Annual ADA	2014-15 Budget ADA	First Interim ADA Projection	Change From Budget
Court Schools	313	308	305	(3)
Community Schools	108	130	108	(22)
Adult Correctional Education	473	542	460	(82)
Special Education	464	414	399	(15)
Totals	1,358	1,394	1,272	(122)
CDP (ROP) Funded*	3,135	3,135	3,135	_
CDP (ROP) Actual**	3,172	3,200	3,200	-

^{*}Funded per 2007/08 ADA

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

Contra Costa County Board of Education December 3, 2014 Page 2

3. <u>Form O1I – Revenues, Expenditures and Changes in Fund Balance</u> (see pages 4-9 summary sheets)

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

4. All Other Funds (pages 10-17)

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

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

The County Office's multi-year projection is based on assumptions from the LCFF Funding Model. Based on multi-year projection, the County Office meets the State criteria to maintain a positive certification.

6. Form Cash Flow (pages 25-26)

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

7. Other Reports (pages 27-74)

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

Summary

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

"A positive certification that the Contra Costa County Office of Education will meet its financial obligations for the current fiscal year and subsequent two fiscal years."

BC:JL:mj

Attachment

Contra Costa County Office of Education

2014-15 1st Interim vs Adopted Budget Budget Variance Analysis

:	2014-15 Adopted	2 1st	2014-15 1st Interim		d
Description	Buaget		Buager		Changes
REVENUES	077		E0E 707	6	(100,00)
	V	e	24,383,727	9	(00,091)
במת פומן בי של בי	4,00,001	, ,	2,024,939		000,001
State Revenue	10,731,122	15,	15,151,883		4,420,761
Local Revenue	26,529,421	26,	26,024,479		(504,942)
TOTAL REVENUES	64,632,965	68,	68,597,028		3,964,063
EXPENDITURES					
Certificated Salaries	18,205,181	18,	18,557,987		352,806
Classified Salaries	14,063,311	14,	14,755,715		692,404
Employee Benefits	15,615,909	15,	15,487,864		(128,045)
Books and Supplies	2,590,217	2,	2,763,511		173,294
Services and Other Operating Expenditures	14,822,740	18,	18,862,356		4,039,616
Capital Outlay	159,000		300,186		141,186
Other Outgo (Excluding Indirect Costs)	453,932		453,932		T
Other Outgo - Indirect Costs	(52,106)		(52,106)		,
TOTAL EXPENDITURES	65,858,184	71,	71,129,445		5,271,261
EXCESS (DEFICIENCY)	(1,225,219)	(2,	(2,532,417)		(1,307,198)
OTHER FINANCING SOURCES/USES Interfund Transfers					
Transfers In			,		•
Transfers Out			1		i
Contributions					K
TOTAL OTHER SOURCES/USES	•		ı		•
NET INCREASE (DECREASE) IN FUND BALANCE	(1,225,219)	(2,	(2,532,417)		(1,307,198)
BEGINNING BALANCE	12,105,385	14,	14,375,427		2,270,042
ENDING BALANCE	\$ 10,880,166	\$ 11,	11,843,010	ss.	962,844

Contra Costa County Office of Education

2014-15 1st Interim vs Adopted Budget Budget Variance Analysis

1000	December to an action of the following:
	(\$60,000) decrease due to declining ADA projection
Federal Revenue	Increased by approximately \$108,000 due largely to the following: \$108,000 increase due to prior year revenue carryover from the prior year
State Revenue	Increased by approximately \$4,421,000 due largely to the following: \$3,999,000 increase due to Career Pathways Trust grant awarded after budget adoption \$142,0000 increase due to receipt of deferred Med-Cal Administrative Activates (MAA) claims \$280,0000 increase due to new funding for CA Dept. of Correction and Rehabilitation grant
Local Revenue	Decreased by approximately \$505,000 due largely to the following: (\$1,355,000) decrease due to lower district billings as enrollment declines \$583,000 increase due to district billing for transportation services \$267,000 increase due to all other grants/ donations projections
Certificated Salaries	Increased by approximately \$353,000 due largely to the following: \$353,000 increase due to staffing changes and budget update to incorporate 3% COLA increase from 2013-14 labor agreement
Classified Salaries	Increased by approximately \$692,000 due to the following: \$692,000 increase due to staffing changes and budget update to incorporate 3% COLA increase from 2013-14 labor agreement
Employee Benefits	Decreased by approximately \$128,000 due to the following: (\$128,000) decrease due to staffing changes and lower 2015 medical premium rate
Books and Supplies	Increased by approximately \$173,000 due to the following: \$173,000 increase due to textbook/supplies for common core standard implementation
Services and Other Operating	Increased by approximately \$4,040,000 due to the following: \$3,588,000 increase due to Career Pathway Trust grant distribution to participating districts \$452,000 increase due to all other program updates
Capital Outlay	Increased by approximately \$141,000 due to the following: \$141,000 increase due to purchase of capital equipment placement

	Signed:	Date:
	Signed:County Superintendent or Designee	
	CE OF INTERIM REVIEW. All action shall be taken on this ng of the County Board of Education.	report during a regular or authorized special
Т	e State Superintendent of Public Instruction: This interim report and certification of financial condition are of Education pursuant to Education Code sections 1240 and	
	Meeting Date: December 10, 2014	Signed: County Superintendent of Schools
CERT	TIFICATION OF FINANCIAL CONDITION	County Superintendent of Schools
X	POSITIVE CERTIFICATION As County Superintendent of Schools, I certify that base meet its financial obligations for the current fiscal year ar	d upon current projections this county office will and subsequent two fiscal years.
_	QUALIFIED CERTIFICATION As County Superintendent of Schools, I certify that base not meet its financial obligations for the current fiscal year	
_	NEGATIVE CERTIFICATION As County Superintendent of Schools, I certify that base not meet its financial obligations for the remainder of the	d upon current projections this county office will current fiscal year or for the subsequent fiscal year.
C	Contact person for additional information on the interim rep	ort:
	Name: Jane Lin	Telephone: <u>(925) 942-3458</u>
	Title: Budget and Accounting Manager	E-mail: jlin@cccoe.k12.ca.us

Criteria and Standards Review Summary

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

CRITE	RIA AND STANDARDS	3.1	Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		х

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CRITE	RIA AND STANDARDS (con	tiqued)	Met	Not Met
2	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	x	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
5a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
5b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	x	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	х	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	х	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

	EMENTAL INFORMATION	The state of the s	No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	×	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x

SUPPL	EMENTAL INFORMATION (con	ntinued)	No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment? 	х	
		 If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since budget adoption in OPEB liabilities? 	х	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	х	
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)		X
T I		 Classified? (Section S8B, Line 1b) 		X
		 Management/supervisor/confidential? (Section S8C, Line 1b) 	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	х	

DDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?		х
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	х	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	:,
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	х	
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?	х	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES			,					
	-					1		
1) LCFF Sources		8010-8099	24,655,818.00	24,595,727.00	27,366,118.65	24,595,727.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,716,604.00	2,824,939.00	286,217.20	2,824,939.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,731,122.00	15,151,883.00	2,025,322.87	15,151,883.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,529,421.00	26,024,479.00	1,345,794.87	26,024,479.00	0.00	0.0%
5) TOTAL, REVENUES			64,632,965.00	68,597,028.00	31,023,453.59	68,597,028.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,205,181.00	18,557,987.00	5,447,108.73	18,557,987.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,063,311.00	14,755,715.00	4,490,360.56	14,755,715.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,615,909.00	15,487,864.00	4,431,217.25	15,487,864.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,590,217.00	2,763,511.00	578,071.46	2,763,511.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,822,740.00	18,862,356.00	454,062.82	18,862,356.00	0.00	0.0%
6) Capital Outlay		6000-6999	159,000.00	300,186.00	121,481.19	300,186.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	ı	7100-7299 7400-7499	453,932.00	453,932.00	190,113.63	453,932.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(52,106.00)	(52,106.00)	(5,255.57)	(52,106.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			65,858,184.00	71,129,445.00	15,707,160.07	71,129,445.00	1,6	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		(1,225,219.00)	(2,532,417.00)	15,316,293.52	(2,532,417.00)	į .	
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/U	SES		0.00	0.00	0.00	0.00	10	

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(1,225,219.00)	(2,532,417.00)	15,316,293.52	(2,532,417.00)		+
F. FUND BALANCE, RESERVES					,		
Beginning Fund Balance As of July 1 - Unaudited	9791	12,105,384.73	14,375,427.27		14,375,427.27	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00	0.7	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		12,105,384.73	14,375,427.27		14,375,427.27		
d) Other Restatements	9795	0.00	0.27		0.27	0.00	0.09
e) Adjusted Beginning Batance (F1c + F1d)		12,105,384.73	14,375,427.54		14,375,427.54		
2) Ending Balance, June 30 (E + F1e)		10,880,165.73	11,843,010.54		11,843,010.54		
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	10,000.00	10,000.00		10,000.00		
Stores	9712	0.00	0.00		0.00		
Prepald Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted	9740	4,825,730.33	6,493,318.02	1	6,493,318.02		
c) Committed Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	1,121,925.24	1,067,680.00		1,067,680.00		199
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	4,922,511.00	4,272,012.72		4,272,012.72		
Unassigned/Unappropriated Amount	9790	(0.84)	(0.20)	4	(0.20)		

2014-15 First Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description R	Obje			Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010-6	099 23,575	.861.00	23,515,770.00	27,366,118.65	23,515,770.00	0.00	0.0%
2) Federal Revenue	8100-6	299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-6	599 1,152	,187.00	1,067,327.00	180,874.37	1,067,327.00	0.00	0.0%
4) Other Local Revenue	8600-6	799 2,618	,513.00	2,970,938.00	416,750.33	2,970,938.00	0.00	0.0%
5) TOTAL, REVENUES		27,346	5,561.00	27,554,035.00	27,963,743.35	27,554,035.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1	999 4,986	5,839.00	4,912,960.00	1,530,961.88	4,912,960.00	0.00	0.0%
2) Classified Salaries	2000-	999 6,785	5,773.00	7,006,465.00	2,209,556.54	7,006,465.00	0.00	0.0%
3) Employee Benefits	3000-	999 6,103	3,756.00	5,969,802.00	1,735.055.55	5,969,802.00	0.00	0.0%
4) Books and Supplies	4000-	1,124	1,147.00	1,258,926.00	369,285.33	1,258,926.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-	999 11,258	3,959.00	11,397,847.00	(16,743.47)	11,397,847.00	0.00	0.0%
6) Capital Outlay	6000-	999 143	3,000.00	284,186.00	121,481.19	284,186.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7		4,751.00	74,751.00	0.00	74,751.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-	399 (3,183	3,459.00)	(3,525,168.00)	(193,219.53)	(3,525,168.00)	0.00	0.0%
9) TOTAL, EXPENDITURES		27,293	3,766.00	27,379,769.00	5,756,377.49	27,379,769.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		52	2,795.00	174,266.00	22,207,365.86	174,266.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8900-	3929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-	7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-	3979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-	7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-	3999 8:	2,767.00	(647,465.00)	0.00	(647,465.00)	- 0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	S	8:	2,767.00	(647,465.00)	0.00	(647,465.00)		

2014-15 First Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,562.00	(473,199.00)	22,207,365.86	(473,199.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	5,918,874.24	5,822,891.72		5,822,891.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			5,918,874.24	5,822,891.72		5,822,891.72	- P	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.03
e) Adjusted Beginning Balance (F1c + F1d)	•		5,918,874.24	5,822,891.72		5,822,891.72		
2) Ending Balance, June 30 (E + F1e)			6,054,436.24	5,349,692.72		5,349,692.72		
Components of Ending Fund Balance a) Nonspendable		9711	10,000.00	10,000.00		10.000.00		
Revolving Cash Stores	E	9711	0.00			0.00		
Prepald Expenditures		9713	0.00			0.00		
All Others		9719	0.00			0.00		×
b) Restricted		9740	0:00			0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		,
Other Commitments d) Assigned		9760	1,121,925.24	1,067,680.00		1,067,680.00		9
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							140	
Reserve for Economic Uncertainties		9789	4,922,511.00	4,272,012.72		4,272,012.72		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		1110

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2014-15 First Interim County School Service Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Resour	Object ce Codes Code		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
	1		1 1			1	
1) LCFF Sources	8010-80	99 1,079,957.00	1,079,957.00	0.00	1,079,957.00	0.00	0.0%
2) Federal Revenue	8100-82	99 2,716,604.00	2,824,939.00	286,217.20	2,824,939.00	0.00	0.0%
3) Other State Revenue	8300-85	99 9,578,935.00	14,084,556.00	1,844,448.50	14,084,556.00	0.00	0.0%
4) Other Local Revenue	8600-87	99 23,910,908.00	23,053,541.00	929,044.54	23,053,541.00	0.00	0.0%
5) TOTAL, REVENUES	167	37,286,404.00	41,042,993.00	3,059,710.24	41,042,993.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-19	99 13,218,342.00	13,645,027.00	3,916,146.85	13,645,027.00	0.00	0.0%
2) Classified Salaries	2000-29	99 7,277,538.00	7,749,250.00	2,280,804.02	7,749,250.00	0.00	0.0%
3) Employee Benefits	3000-39	99 9,512,153.00	9,518,062.00	2,696,161.70	9,518,062.00	0.00	0.0%
4) Books and Supplies	4000-49	99 1,466,070.00	1,504,585.00	208,786.13	1,504,585.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-59	99 3,563,781.00	7,464,509.00	470,806.29	7,464,509.00	0.00	0.0%
6) Capital Outlay	6000-69	99 16.000.00	16,000.00	0.00	16,000.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		379,181.00	190,113.63	379,181.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 3,131,353.00	3,473,062.00	187,963.96	3,473,062.00	0.00	0.0%
9) TOTAL, EXPENDITURES		38,564,418.00	43,749,676.00	9,950,782.58	43,749,676.00		11
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,278,014.00	(2,706,683.00)	(6,891,072.34)	(2,706,683.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8900-89		0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	29 0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76		0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-89			0.00	647,465.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	5550-05	(82,767.00		0.00	647,465.00	3.50	2.370

2014-15 First Interim County School Service Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(1,360,781.00)	(2,059,218.00)	(6.891,072.34)	(2,059,218.00)		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance As of July 1 - Unaudited	9791	6,186,510.49	8,552,535.55		6,552,535,55	0.00	0.0
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		6,186,510.49	8,552,535.55		8,552,535.55		-
d) Other Restatements	9795	0.00	0.27		0.27	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		6,186,510.49	8,552,535.82		8,552,535.82		
2) Ending Balance, June 30 (E + F1e)		4,825,729.49	6,493,317.82		6,493,317.82		
Components of Ending Fund Balance a) Nonspendable				100			11.4
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted	9740	4,825,730.33	6,493,318.02		6,493,318.02		2 3
c) Committed Stabilization Arrangements	9750	0.00	0.00		0.00		13
Other Commitments d) Assigned	9760	0.00	0.00		0.00	ж.	
Other Assignments	9780	0.00	. 0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	(0.84	(0.20)	1	(0.20)		

2014-15 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES					- 5		
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	B100-8299	425,094.00	425,094.00	14,162.00	425,094.00	0.00	0.0%
3) Other State Revenue	8300-8599	278,303.00	278,303.00	69,576.00	278,303.00	0.00	0.09
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.09
5) TOTAL, REVENUES		703,397.00	703,397.00	83,738.00	703,397.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	175,985.00	181,610.00	60,335.41	181,610.00	0.00	0.0%
2) Classifled Salaries	2000-2999	217.026.00	218,954.00	72,473.36	218,954.00	0.00	0.0%
3) Employee Benefits	3000-3999	168,371.00	169,500.00	55,005.71	169,500.00	0.00	0.09
4) Books and Supplies	4000-4999	17,834.00	15,030.00	2,044.99	15,030.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	72,075.00	66,197.00	3,034.94	66,197.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	52,106.00	52,106.00	5,255.57	52,106.00	0.00	0.0%
9) TOTAL, EXPENDITURES		703,397.00	703,397.00	198,149.98	703,397.00		,
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	(114,411.98)	0.00		
O. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Unassigned/Unappropriated Amount

2014-15 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0,00	(114.411.98)	0.00		
FUND BALANCE, RESERVES							
Beginning Fund Balance As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	. 0.03
e) Adjusted Beginning Balance (F1c + F1d)		0.00	0,00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	0.00	0,00		0.00	- 91	
Stabilization Arrangements	9750	0.00	0.00		.0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00	110	0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
	The state of the s				0.00		

2014-15 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0,0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0,00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299. 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers						0.00	
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0,00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	6980-8999	. 0.00	0,00	0.00	0.00	0.00	0.09
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	(0.31)	0.00		0,00	0.00	0.03
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)	9	(0.31)	0.00		0.00	,	
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		(0.31)	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		(0.31)	0.00		0.00		
Components of Ending Fund Balance							
a) Nonspendable Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0:00	0.00		0.00		
b) Restricted c) Committed	9740	0.00	0.00		0.00	- 4	- 0
Stabilization Arrangements	9750	0.00	0,00	, '	0.00		
Other Committments d) Assigned	9760	0.00	0.00	8.0	0.00		
Other Assignments	9780	0.00	0.00		0.00	1.	
e) Unassigned/Unappropriated		40			*	7	
Reserve for Economic Uncertaintles	9769	0.00	0.00	13	0.00		
Unassigned/Unappropriated Amount	9790	(0.31)	0,00		0.00		

2014-15 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							N
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	2.000.00	2,000.00	(227.53)	2.000.00	0.00	0.0
5) TOTAL, REVENUES	en e	2,000.00	2,000.00	(227.53)	2,000.00		
3. EXPENDITURES		40			11-51		
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0.00	0,0
2) Classified Salaries	2000-2999	0.00	0,00	0.00	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0,00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0,0
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0,00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0:00	0.00	0:00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		0.00	0,00	0,00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,000.00	2,000.00	(227,53)	2,000.00		
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers							
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0,00	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.00	- 0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0,00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		-

Description	Resource Codes Object Codes	Original Budget {A}	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,000.00	2,000.00	(227.53)	2,000.00		
FUND BALANCE, RESERVES	•						
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	871,425.68	1,500,933.71		1,500,933.71	0.00	0.0
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		871,425.68	1,500,933,71		1,500,933.71		-
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		871,425.68	1.500.933.71		1,500,933.71		
2) Ending Balance, June 30 (E + F1e)		873,425.6B	1,502,933.71		1,502,933.71		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00	£	0.00	0	
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0,00		
b) Restricted c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0,00		0.00	1	
Other Commitments d) Assigned	9760	873,425.68	1,502,933.71	9	1,502,933.71		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			0.5				
Reserve for Economic Uncertainties	9789	, 0.00	0.00		0,00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

2014-15 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description Re	source Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	500.00	500.00	(192.18)	500.00	0.00	0.0%
5) TOTAL, REVENUES		500.00	500,00	(192.18)	500.00		
B. EXPENDITURES		4	(4)				
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	200,500.00	200,500.00	0.00	200,500.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		200,500,00	200,500.00	0.00	200,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(200,000.00)	(200,000.00)	(192.18)	(200,000.00)	•	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(200,000.00)	(200,000.00)	(192.18)	(200,000.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance		COT 450 20	600 827 40		000 007 40	0.00	0.0
a) As of July 1 - Unaudited	9791	697,458.20	699,827.10		699,827.10	0.00	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		697,458.20	699,827.10		699,827.10		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		697,458.20	699,827,10		699,827.10	141 140	
2) Ending Balance, June 30 (E + F1e)		497,458.20	499,827,10		499,827.10		
Components of Ending Fund Balance							
a) Nonspendable Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepald Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed	9740	497,458.20	499,827.10	V 40	499,827.10		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
County Operations Grant ADA (Enter projections for subsequent ye					0.0004	165 773 49
Columns C and E; current year - Column A - is extracted from For	m AI, Line B5)	165,773.48	0.00%	165,773.48	0.00%	165,773.48
(Enter projections for subsequent years 1 and 2 in Columns C and E	4					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES	8010-8099	24,595,727.00	0.18%	24,639,777.00	0.03%	24,646,825.00
LCFF/Revenue Limit Sources Federal Revenues	8100-8299	2,824,939.00	-2.58%	2,752,077.00	0.00%	2,752,077.00
3. Other State Revenues	8300-8599	15,151,883.00	-10.95%	13,492,459.00	-11.86%	11,892,859.00
4. Other Local Revenues	8600-8799	26,024,479.00	5.54%	27,465,461.00	-0.79%	27,249,216.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		68,597,028.00	-0.36%	68,349,774.00	-2.65%	66,540,977.00
B. EXPENDITURES AND OTHER FINANCING USES		[6] [6] [6] [6] [6] [6] [6] [6] [6] [6]				
1. Certificated Salaries		可以1970年			September 1	
a. Base Salaries			STATE OF THE PARTY	18,557,987.00	SANTE SHOWE -	19,245,872.00
b. Step & Column Adjustment		2000年,1000年	A STATE OF THE STA	297,885.00	新兴 罗德汉部第6	242,442.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments		STATE OF THE PARTY.	有整定的的状态	390,000.00	2000年17月1日	(20,000.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	18,557,987.00	3.71%	19,245,872.00	1.16%	19,468,314.00
2. Classified Salaries		STATE OF THE STATE	於19年20日間的19年		建筑的	
a. Base Salaries		经验报	是在新疆	14,755,715.00		15,235,041.00
b. Step & Column Adjustment	- I	建築電影		327,326.00	建设是	293,814.00
c. Cost-of-Living Adjustment		THE REAL PROPERTY.		0.00	建筑	0.00
d. Other Adjustments		医热力器		152,000.00	的数字相图设计	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,755,715.00	3,25%	15.235,041,00	1.93%	15,528,855.00
3. Employee Benefits	3000-3999	15,487,864.00	7.59%	16,662,978.00	5.92%	17,649,326.00
4. Books and Supplies	4000-4999	2,763,511.00	-9.34%	2,505,421.00	-7.09%	2,327,885.00
Services and Other Operating Expenditures	5000-5999	18,862,356.00	-19.52%	15,180,921.00	-21.21%	11,961,375.00
6. Capital Outlay	6000-6999	300,186.00	-46.49%	160,618.00	0.90%	162,064.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	453,932.00	0.00%	453,932.00	0.00%	453,932.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(52,106.00)	0.00%	(52,106.00)	0,00%	(52,106.00
9. Other Financing Uses	1300-1377	(32,100.00)	0.0070	(52,100.00)	0,00.0	(,
a, Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments	1050-1055	SECTION STATES	WALLEY STREET	0.00	NO AND VERSEA	0.00
11. Total (Sum lines B1 thru B10)		71.129.445.00	-2.44%	69,392,677.00	-2.73%	67,499,645.00
C, NET INCREASE (DECREASE) IN FUND BALANCE			THE RESERVED.		DESCRIPTION OF THE PROPERTY OF	
(Line A6 minus line B11)		(2,532,417.00)	CONTRACTOR OF THE PARTY OF THE	(1,042,903.00)	单位是为企业	(958,668.00
D. FUND BALANCE		(2,552,111100)	187559718898S	1110-1-11-11-11	SACRETARIA CONTRACTOR	
		14,375,427.54		11,843,010,54		10,800,107.54
Net Beginning Fund Balance (Form 01I, line F1e) Buding Fund Balance (Sum lines C and D1)		11,843,010.54	NO STREET	10,800,107.54	2000年30	9,841,439.54
3. Components of Ending Fund Balance (Form 011)		110.1010.010	THE REAL PROPERTY.		10000000000000000000000000000000000000	
a. Nonspendable	9710-9719	10,000.00		10,000.00	SHOW SHOW	10,000.00
b. Restricted	9740	6,493,318.02	S. M. BERNEY	5,543,144.82		4,701,706.82
c. Committed	7/10	5, 75,5 15.02				
1. Stabilization Arrangements	9750	0.00		0.00		0.00
_	9760	1,067,680.00		1,067,680.00		1,067,680.00
2. Other Commitments		0.00		0.00	建筑	0.00
d. Assigned	9780	0.00	2000年1000	0.00	STATE OF THE PARTY	0.00
e. Unassigned/Unappropriated		4 950 010 50	建筑的建筑	4 170 000 00		4 062 062 72
1. Reserve for Economic Uncertainties	9789	4,272,012.72		4,179,282.72	STATE OF THE PARTY	4,062,052.72
2. Unassigned/Unappropriated	9790	(0.20)	医护院	0.00	"那是我们的	0,00
f. Total Components of Ending Fund Balance				10 000 100 7	品次编辑。	0.041.430.54
(Line D3f must agree with line D2)		11,843,010.54	THE STATE BELLEVILLE	10,800,107.54	to be desired and a first of	9,841,439.54

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)			是。建筑公路路		的是新的	
1. County School Service Fund			A PARKET			
a. Stabilization Arrangements	9750	0.00		0.00	建筑线线	0.00
b. Reserve for Economic Uncertainties	9789	4,272,012.72	全大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大	4,179,282.72	到的成立数	4,062,052.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(0.20)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						0.00
a. Stabilization Arrangements	9750	0.00	展到到外面层	0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00	OF STREET	0.00	体 经营业	0.00
c. Unassigned/Unappropriated	9790	4.272.012.52	AND DESCRIPTION OF THE PARTY OF	4,179,282,72		4,062,052.72
Total Available Reserves - by Amount (Sum lines E1 thru E2b) Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.01%		6.02%	H303	6.02
F. RECOMMENDED RESERVES		TO COMPANY THE STATE OF THE STA	3.9人的自然的自然的自然的自然	SECTION SHOWING	September 200	DETCH MARK
1. Special Education Pass-through Exclusions			and the same			
For counties that serve as the administrative unit (AU) of a		新克州 东部				
special education local plan area (SELPA):						100
a. Do you choose to exclude from the reserve calculation	300	建		22.0	Vice in the Section	
the pass-through funds distributed to SELPA members?	Yes					位于
b. If you are the SELPA AU and are excluding special					(万) 经营销的	1955年
education pass-through funds:			总是影像			
1. Enter the name(s) of the SELPA(s):						
		18 May 17 (18)			A CONTRACTOR	
		建筑公司的 关系。	A PARTE OF STREET AND STREET	向权任何中央大批的	tional resolution is superior and a	3040403351264
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for		0.00	and of the same			
subsequent years 1 and 2 in Columns C and E)		0.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d						
(Line B11, plus line F1b2 if line F1a is No)		71,129,445.00	N. C. S.	69,392,677.00		67.499,645.0
3. Calculating the Reserves					建筑建筑	
a. Expenditures and Other Financing Uses (Line B11)		71,129,445.00	沙山南海南部	69.392,677.00		67,499,645.0
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	No)	0.00		0.00		0.0
 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 		71,129,445.00		69.392,677.00		67,499,645.0
d. Reserve Standard Percentage Level					美国人的联系	
(Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%	是有人的	2
e. Reserve Standard - By Percent (Line F3c times F3d)		1,422,588.90	V15878188	1,387,853.54	国现代的	1,349,992.9
f. Reserve Standard - By Amount						-
(Refer to Form 01CSI, Criterion 8 for calculation details)		1,943,000.00	AND THE PROPERTY OF THE PROPER	1,943,000.00		1,943,000.0
		1,943,000.00	CANAL STATE OF STATE	1,943,000.00	经验证金额	1,943,000.0
g. Reserve Standard (Greater of Line F3e or F3f)		1.943.000.00	THE PROPERTY OF STREET STREET, ST.	1,943,000.00	COMPANIES AND STREET	1,543,000.0

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
County Operations Grant ADA (Enter projections for subsequent		165 777 40	0.00%	165.773.48	0.00%	165,773.48
Columns C and E; current year - Column A - is extracted from		165,773,48	0.00%	105,773.48	0.00%	103,773.40
[Enter projections for subsequent years 1 and 2 in Columns C an current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	d E; 8010-8099	23,515,770.00	0.19%	23,559,820.00	0.03%	23,566,868.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,067,327,00	-42.69%	611,647.00	0.00%	611,647.00
4. Other Local Revenues	8600-8799	2,970,938.00	0.00%	2,970,938.00	0.00%	2,970,938.00
5. Other Financing Sources	9000 9000	0.00	0.000	0.00	0.00%	0.0
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	(647,465.00)	47.08%	(952,293.00)	86.36%	(1,774,657.00
6. Total (Sum lines A1 thru A5c)	0,00.0,77	26,906,570.00	-2.66%	26,190,112.00	-3.11%	25,374,796.00
B. EXPENDITURES AND OTHER FINANCING USES		化物性组织 类的	松阳等的种类的		企物的小性的有价值	
Certificated Salaries Base Salaries				4,912,960,00		5,605,996.00
		加坡部署發達	A SHOW THE REAL PROPERTY.	153,036.00	THE REPORT OF	150,075.00
b. Step & Column Adjustment		2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4		155,050.00		150,015.00
c. Cost-of-Living Adjustment			建筑的	540,000,00	经验表现现	-
d. Other Adjustments		arthur and a superior	SONOTRE DESERVOYO	540,000.00	SHACK ENGINEERING	C 555 C 071 A
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,912,960.00	14,11%	5,605,996.00	2.68%	5,756,071.00
2. Classified Salaries		阿斯伯斯 加拉拉	10 mm		200	
a. Base Salaries		等等的	要特别 特殊次人	7,006,465.00	学教授教育	7,295,050.0
b. Step & Column Adjustment		"是我们的人 "	September 1	147,585.00		157,637.00
c. Cost-of-Living Adjustment					120年25年25日	
d. Other Adjustments		识别如识蒙古法	以政策的性力以使	141,000.00	音的複點是音樂	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,006,465.00	4.12%	7,295,050.00	2,16%	7,452,687.00
3. Employee Benefits	3000-3999	5,969,802.00	12.30%	6,703,939.00	6.55%	7,143,270.00
4. Books and Supplies	4000-4999	1,258,926.00	-6.05%	1,182,822.00	1.15%	1,196,444.0
5. Services and Other Operating Expenditures	5000-5999	11,397,847.00	-23.06%	8,770,038.00	-18.17%	7,176,150.0
6. Capital Outlay	6000-6999	284,186.00	-49.11%	144,618.00	1.00%	146,064.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	74,751.00	0.00%	74,751.00	0.00%	74,751.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,525,168.00)	-0.87%	(3,494,372.00)	-1.17%	(3,453,411.0
9. Other Financing Uses		2000000				
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
0. Other Adjustments (Explain in Section F below)		形態的問題的	多数经验的条款	0,00	36至300000000000000000000000000000000000	0.0
1. Total (Sum lines B1 thru B10)		27,379,769.00	-4.01%	26,282,842.00	-3.01%	25,492,026.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			ALCOHOL: N		建设施设施	
(Line A6 minus line B11)		(473,199.00)	拉斯斯斯斯斯	(92,730.00)	系统和的问题	(117,230.00
D. FUND BALANCE			THE WORLD		Market Street	
1. Net Beginning Fund Balance (Form 011, line F1e)		5,822,891.72		5,349,692.72		5,256,962.72
2. Ending Fund Balance (Sum lines C and D1)		5,349,692.72		5,256,962.72		5,139,732.7
Components of Ending Fund Balance (Form 011) a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.0
b. Restricted	9740	SECTION SECTION		2006年07月2日		的社会和他的
c. Committed	21.10	THE PARTY NAMED IN	RECEIPED IN		建聚 超级	7
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,067,680.00	张文章	1,067,680.00		1,067,680.0
	9780	0.00		1,007,000,00		0.0
d. Assigned e. Unassigned/Unappropriated	3/00	0.00			一约数约300	0.0
Reserve for Economic Uncertainties	9789	4,272,012.72	2000年1000年	4,179,282.72	40 M	4,062,052.7
	9789	0.00	30% 图象	0.00	THE PARTY OF	0.0
2. Unassigned/Unappropriated	7/90	0.00	计社会的产品	0.00	KIND WARREN	0.0
f. Total Components of Ending Fund Balance			The state of the s			5,139,732.7

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES		1	海影響影響		新兴度的新兴	
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00	通常要要的	0.00	WAR STATE OF	0.00
b. Reserve for Economic Uncertainties	9789	4,272,012.72	地位 公司第二	4,179,282.72	ERECT STATE	4,062,052.72
c. Unassigned/Unappropriated	9790	0.00		0.00	200	0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines Ela thru E2c)		4,272,012.72	是新的技术的政策的证	4,179,282.72	指数TERPER ENDINGER	4,062,052.72

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

For fy 2015-16, due to 3% RRMA contribution requirement returns, shift 1.5 FTE fafility staff to RRMA accounts. Add additional 8.0 Cert FTE and 6.0 Cls FTE for Court and Community School in 2015-16.

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
County Operations Grant ADA (Enter projections for subsequent ye Columns C and E; current year - Column A - is extracted from Forr		SE SEE		是學家學園		
(Enter projections for subsequent years 1 and 2 in Columns C and E current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES		English Share and a separate of the		**************************************	2011000	
I. LCFF/Revenue Limit Sources	8010-8099	1,079,957.00	0.00%	1,079,957.00	0.00%	1.079.957.00
2. Federal Revenues	8100-8299	2,824,939.00	-2.58%	2,752,077.00	0.00%	2,752,077.00
3. Other State Revenues	8300-8599	14,084,556.00	-8.55%	12,880,812,00	-12.42%	11,281,212.00
4. Other Local Revenues	8600-8799	23,053,541.00	6.25%	24,494,523.00	-0.88%	24,278,278.00
5. Other Financing Sources a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	647,465.00	47.08%	952,293.00	86.36%	1,774,657.00
6. Total (Sum lines A1 thru ASc)		41,690,458.00	1.13%	42,159,662.00	-2.36%	41,166,181.00
B. EXPENDITURES AND OTHER FINANCING USES		经通信证明 经收益	4000年的高級		美洲型的海洋区	
1. Certificated Salaries			A CONTRACT			
a. Base Salaries		"我们就是我们的	1000	13.645,027.00	ASSESSMENT OF THE PARTY OF THE	13,639,876.00
b. Step & Column Adjustment		14 (14)	新兴	144,849.00	20,000	92,367,00
c. Cost-of-Living Adjustment		MARKET STATE	2 3 4 4 4		以外	
d. Other Adjustments			表现状态器	(150,000.00)	TO SECURE	(20,000.00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	13,645,027.00	-0.04%	13,639,876.00	0.53%	13,712,243.00
2. Classified Salaries	1000 1737	TEOCOMO CONTRA	HINDON'S ESPANA	15,657,676.60	数型的复数形式	15,112,215,00
a. Base Salaries		40.00		7,749,250.00	林 5 经营业	7,939,991.00
b. Step & Column Adjustment			2000年	179,741.00		136,177.00
c. Cost-of-Living Adjustment		A PROPERTY OF THE PARTY OF THE	建设的	177,741.00	一大公司	130,177,00
d. Other Adjustments				11,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,749,250.00	2.46%	7.939.991.00	1.72%	8,076,168.00
3. Employee Benefits	3000-3999	9,518,062.00	4.63%	9,959,039.00	5.49%	10,506,056.00
4. Books and Supplies	4000-4999	1,504,585.00	-12.10%	1,322,599.00	-14.45%	1.131.441.00
5. Services and Other Operating Expenditures	5000-5999	7,464,509.00	-14.12%	6,410,883.00	-25.36%	4,785,225.00
6. Capital Outlay	6000-6999	16,000.00	0.00%	16,000.00	0.00%	16,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	379,181.00	0.00%	379,181.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,473,062.00	-0.89%	3,442,266.00	-1.19%	3,401,305.00
Other Financing Uses Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
O. Other Adjustments (Explain in Section F below)	1030 1037	经济和激发的	建筑器制料的	0.00	加克克里德的海绵	0.00
1. Total (Sum lines B1 thru B10)		43,749,676.00	-1.46%	43,109,835.00	-2.56%	42,007,619.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			出版的問題就		三、大学的	
(Line A6 minus line B11)		(2,059,218.00)	是是是是	(950,173.00)	的是不是	(841,438.00)
D. FUND BALANCE			不得些证明		THE RESERVE	
1. Net Beginning Fund Balance (Form 01L, line F1e)		8,552,535.82	100 A	6,493,317.82	20.5	5,543,144.82
2. Ending Fund Balance (Sum lines C and D1)		6,493,317.82	The state of	5,543,144.82		4,701,706.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00			高层建设设置	
b. Restricted	9740	6,493,318.02		5,543,144.82		4,701,706.82
c. Committed		发展等的	2000年	(2)		的一个
1. Stabilization Arrangements	9750	图图图图图图	美国的	15000000000000000000000000000000000000	的	以 發展 100000
2. Other Commitments	9760					STATE OF THE STATE
d. Assigned	9780		《 是	计 可以 1000000000000000000000000000000000000		在10 00000000000000000000000000000000000
e. Unassigned/Unappropriated		可能的關係是對	A 198			第一次
I. Reserve for Economic Uncertainties	9789	对是"包里"不够		(76)56(7)复展	经验的	表的特別的
2. Unassigned/Unappropriated	9790	(0.20)	The state of the s	0.00	经价值	0.00
f. Total Components of Ending Fund Balance			建学院搬		法国际管理	1
(Line D3f must agree with line D2)		6,493,317.82	三元的人员	5,543,144.82	经产品的公司货币的	4,701,706.82

	Object	Projected Year Totals (Form 011)	% Change (Cols, C-A/A)	2015-16 Projection	% Change (Cols. E-C/C)	2016-17 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES		建 型机械型型水桶	建筑建筑	海和松海岭	公司投资	经验的经
1. County School Service Fund		新发展的	整体性的		198	
a. Stabilization Arrangements	9750	经验	SET OF SET	1000	景氣。原際的	100
b. Reserve for Economic Uncertainties	9789		The state of the s	公共	位于多数的数	
c. Unassigned/Unappropriated Amount	9790		A STATE OF THE STATE OF	以外的		
Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)					使消费	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			A Same	图		113.00
a. Stabilization Arrangements	9750	网络阿拉斯	100	"不是我们	並用等過個	SEAL FRANCE
b. Reserve for Economic Uncertainties	9789		国际公共	金融	(2)和1000000000000000000000000000000000000	
c. Unassigned/Unappropriated	9790		The second second	A STATE OF S	1000 000	U.S. Control
3. Total Available Reserves (Sum lines E1a thru E2c)		SPACES AND SE	数据编辑的证明	公司(100)	与种种种种种种种	位的

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	308.00	305.00	305.00	305.00	0.00	0%
 d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A) 	130.00	108.00	108.00	108.00	0.00	0%
e. Total, County Program ADA (Sum of Lines B1a through B1d) 2. District Funded County Program ADA	438.00	413.00	413.00	413.00	0.00	0%
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	381.00	366.00	366.00	366.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI e. Other County Operated Programs: Opportunity Schools and Full Day	33.00	33.00	33.00	33.00	0.00	0%
Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	414.00	399.00	399.00	399.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	852.00	812.00	812.00	812.00	0.00	0%
4. Adults in Correctional Facilities	542.00	460.56	460.56	460.56	0.00	0%
5. County Operations Grant ADA	165,684.00	165,773.48	165,773.48	165,773.48	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)			eres e			

11

07 10074 0000000 Form CASH

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

> Contra Costa County Office of Education Contra Costa County

1, 170, 267, 19 1, 170, 27, 19 1, 170, 27, 19		Object	(RGL GALY)	July	August	September	October	November	December	January	February
Court Cour	ACTUALS THROUGH THE MONTH O										1. 株の大き
Approximation Approximatio	, BEGINNING CASH	_	STATE STATE STATE OF THE PARTY	13,399,268.18	9,330,376.31	6.933,412.44	3,165,859.88	3,962,207.81	2,757,696.78	6,004,350.12	1,152,670.30
RECOLUTION REC	i. RECEIPTS LCFF/Revenue Limit Sources										
RECORDS RECO	Principal Apportionment	8010-8019	対が対応できる。	(1,703,567,19)	1,215,352,70	349,256.00	3,471,768.05	1,093,816.35	1,093,816.35	1,443,072,35	1,093,816.35
1200-8599 1200	Property Taxes	8020-8079		00:0	1,283.55	00:00	32,321.16	00:00	12,859,017.46	0.00	0.00
Concessed Conc	Miscellaneous Funds	8080-8089	はおいまない。	00:0	00.0	00.0	00.00		(7,230,965.58)		
SECO-6879 SECO	Federal Revenue	8100-8299	語の語が	(452.028.04)	87.844.20	394,531,56	255,869,48	274,966.14	274,966.14	274,966.14	274,966.14
SECO-6879 SECO	Other State Revenue	8300-8599		(586,588.00)	941,866.89	1,097,274.47	572,769.51	5,000,533.98	1,001,533.98	1,001,533.98	1,001,533,98
1000-1699	Other Local Revenue	8600-8799		(651,784,77)	674,925.30	669,289.50	653,364.84	676,007,93	796,007.93	835,067.65	8.853,114.43
1200-1699 1200-2699 1200-2699 1200-2690 1200	Interfund Transfers In	8910-8929		00:00	00:00	00'0	00.00				
1.000-1699	All Other Financing Sources	8930-8979		00.00	00.00	00.00	00'0				
1000-1699 1241688.64 1445.698.ft 1425.687.ft 1334.886.76 1435.683.ft 1435.685.ft 143	TOTAL RECEIPTS			(3,393,968.00)	2,921,272.64	2,510,351.53	4,986,093.04	7,045,324.40	8,794,376,28	3,554,640,12	11,223,430.90
1000-2899 1000), DISBURSEMENTS								0.00	0	010
2000-3899 2000	Certificated Salanes	1000-1999		1,241,668.94	1,445,199.61	1,425,857.15	1,334,383.03	1,638,859.78	1,638,839.78	1,036,639.76	1,656,659,1
Concesses Conc	Classified Salaries	2000-2999	は大きない	857,169.53	1,221,610.91	1,235,614.96	1,075,965.16	1,283,169.31	1,283,169,31	1,283,169.31	1,283,169.31
1000-04899 1000-048999 1000-048999 1000-048999 1000-048999 1000-048999 1000-048999 1000-048999 1000-048999 1000-048999 1000-048999 1000-048999 1000-048999 1000-04999 1000-0499999 1000-0499999 1000-0499999 1000-0499999 1000-0499999 1000-0499999 1000-0499999 1000-0499999 1000-04999999 1000-0499999 1000-04999999 1000-04999999 1000-04999999999999999999999999999999999	Employee Benefits	3000-3999	はない。	993,945,60	1,145,492.62	1,164,233.95	1,127,545.08	1,327,330.84	1,327,330.84	1,327,330.84	1,327,330.84
Concesses Conc	Books and Supplies	4000-4999	が開発して	(21,285.46)	176,216.89	258,174.51	164,965.52	255,908.00	255,908.00	255,908.00	255,908.00
1.000-6599 1.000-65999 1.0000-65999 1.0000-65999 1.0000-65999 1.0	Services	5000-5999		(3,155,009.68)	1,249,064.42	1,942,536.96	417,471.12	3,725,298.21	1,025,973,21	3,884,570.21	1,025,973.21
77000-7499 77800-7899 778000-7899 778000-7899 778000-7899 778000-7899 778000-7899 778000-7899 7780000-7899 77800000000000000000000000000000000	Capital Outlay	6000-6599	がある。	00'0	91,958.54	0.00	29.522.65	22,338.10	22,338.10	22,338.10	22,338.10
7600-7629	Other Outgo	7000-7499	地震の対象が対象は		190,113.63		(5,255.57)	(5,858.30)	(5,856.30)	(5,856.30)	183,211.07
Trigot 7698 Trigot 7698 Trigot 7698 Trigot 7698 Trigot 7698 Trigot 7699	Interfund Transfers Out	7600-7629	が対象が								
1287.284.87	All Other Financing Uses	7630-7699				2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	00 000 070	10000000	10 000 2733	0 000 040	E 736 700 34
111-3199 1.287.294.87 1.388.32 (126,117.61) (43,593.05) (43,	TOTAL DISBURSEMENTS		CONTRACTOR CONTRACTOR	16.488.93	5,519,656.62	6,026,417.53	4,144,596.99	8,247,047.94	5,551,146,6	0,400,313.34	2,730,130,31
1.287.294.87 1.287.294.87 1.287.294.87 1.287.294.87 1.287.294.87 1.287.294.87 1.287.294.87 1.287.294.87 1.287.294.87 1.287.294.87 1.287.295	, BALANCE SHEET ITEMS										
9200-9299 9,296,336,12 8,949,379,87 71,386,32 (126,117.61) (43,693.05) 9206,336,12 8,949,379,87 71,386,32 (126,117.61) (43,693.05) 9300 9266,336,12 8,949,379,87 71,386,32 (126,117.61) (43,693.05) 9300 10,569,639 9,407,131,96 9,407,452,24 (130,031,79) 125,368,95 1,555,07 2,787,49 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	ssets and Deferred Outflows	- 000									
S200-8529 S200	Cash Not In Treasury.	9616-1116			24 200 22	1496 447 841	(A3 503 05)				445 301.59
9320 9330 9340 9480 10,583,653,99 9,407,131,96 9,407,432,34 9,407,131,96 9,407,131,	Accounts Receivable Due From Other Finds	9200-9299	ľ		75.005.17	(150,111,01)	200000000				
10.583.653.99 9.407.131.36 9.407.452.24 (130.031.79) 125,368.85 1.555.07 2.787.49 0.00 0.00 0.00 9910 976,159.46 1.656.434.94 1.25,368.85 1.555.07 2.787.49 0.00 0.00 0.00 9910 976,159.46 1.656.434.94 1.25,368.85 1.555.07 2.787.49 0.00 0.00 0.00 9910 976,159.46 1.656.434.94 1.25,368.85 1.555.07 2.787.49 0.00 0.00 0.00 9910 976,159.46 1.656.434.94 1.25,368.85 1.555.07 2.787.49 0.00 0.00 0.00 9910 976,159.46 1.656.434.94 1.256.85 1.656.85 1.656.07 2.787.49 0.00 0.00 0.00 9910 976,159.46 1.656.434.94 1.256.85 1.656.85 1.656.87 1.656.87 1.656.83 1.656.85 1.656.87 1.656.87 1.656.83 1.656.85 1.65	Stories Cardon Grand	9220									
10,563,653,99 9,407,452,24 (130,031,79) 125,368,95 (156,117.61) (43,593,05) (0.00) (0.	Dranaid Evnandillures	9350	000								
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9500-9599 9,407,131.96 9,407,452.24 (130,031.79) 125,368.95 1,555.07 2,787.49 6,000 9600 200,382.57 200,382.57 201,320.57 201,320.51.25 201,320.51.21 (130,031.79) 125,368.95 1,555.07 2,787.49 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	SUBTOTAL		10,583,653.99		71,388.32	(126,117.61)	(43,593.05)	0.00	0.00	0.00	445,301.59
9500-3535 5407,151.50 5.407,452.4 (130,031.73) 1.25,385.35 (45,148.12) 2.787.49 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	fabilities and Deferred Inflows	0000			107 100 001	40E 369 DE	1 555 07	9 787 49			
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9910 976.155.04 976.155.07 2.787.49 0.00<	Deferred Inflows of Resources	0696		ľ							
S	SUBTOTAL .		9.607,494.53		(130,031,79)	125,368.95	1,555.07	2,787.49	0.00	0.00	0.00
S	lonoperating	-									
-C+D) 5	Suspense Cleaning TOTAL BALANCE SHEET ITEMS	2.88	976 159 46		201.420.11	(251,486,56)	(45,148.12)	(2,787.49)	0.00	00:00	445,301.59
7.17. 1.17.	NET INCREASE/DECREASE (B + C	ía t	SUCCEMENTAL STATES	2	(2.396.963.87)	(3,767,552,56)	796,347.93	(1,204,511.03)	3,246,653.34	(4.851,679.82)	5,931,942.18
	ENDING CASH (A + E)		张· 2000年 1000 1000 1000 1000 1000 1000 100	9,330,376,31	6,933,412,44	3,165,859.88	3,962,207.81	2,757,696.78	6,004,350.12	1,152,670.30	7,084,612.48
	S. ENDING CASH, PLUS CASH		が発展が行の対象が	一直の対象を対象と	のないのではないが	のいったのでは、自然のでは、	日本語の大学の対象を	THE PERSON NAMED IN	Section 1970	一人などの大きな	

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

Codys Costa County Office of Education Contra Costa County

THE MONTH OF TH	April 4.583,213.94 1.947,420.85 10.953,977.83 274,966.14 1.001,533.98 796,007.96 14,973,906.76 1,638,859.78 1,283,169.31	May 14.009.397.76 1.093.816.35 0.00 274.966.14 1.001.533.98 676.007.93 3.046.324.40	June 11,433,248,22 1,947,419,49 0.00	Accruals			
t Sources (1000-1999 (4,583,213,94 1,947,420,85 10,953,977,83 274,966,14 1,001,533,98 796,007,96 14,973,906,76 1,638,859,78 1,283,859,78	14,009,397,76 1,093,816,35 0,00 274,966,14 1,001,533,98 678,007,93 3,048,324,40	11,433,248.22		Adjustments	TOTAL	BUDGET
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Funds 8000-8019 8020-8019 8020-8019 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 80200-8029 8020-8020 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8029 8020-8020	1,953,977,83 10,953,977,83 274,966,14 1,001,533,98 796,007,96 14,973,906,76 1,638,859,78 1,638,859,78	1,093,516,35 0,00 274,966,14 1,001,533.98 676,007.93 3,046,324,40	1.947.419.49				
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6000-6599 22.33 7000-7499 (5.856 7630-7699 5.547.72 9310 9320 9340 9340 9500-9599 9640	1.025.973.21	1.025.973.21	4,159,570.21	1,508,988.50		18,862,356.00	18,862,356.00
7000-7499 (5.856) 7630-7699 5.547.72 9111-9199 9200-9299 9310 9320 9340 9340 9340 9640	22,338,10	22,338,10	22,338,11	00:00		300,186.00	300,186.00
7630-7639 7630-7699 9310 9320 9330 9340 9340 93610 9610	(5.858.30)	68,894.70	(5.856.33)	00:00		401.826.00	401,826,00
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Suspense Clearing TOTAL BALANCE SHEET ITEMS 0.000	0.00	0.00	0.00	0.00	0.00	(311,135.41)	
E. NET INCREASE/DECREASE (B - C + D) (2,501,398.54)	9,426,183.82	(2,576,149.54)	(4,995,263,48)	4,117,731.03	0.00	(2,843,552,41)	(2,532,417.00)
F. ENDING CASH (A + E) 4,583,213,94	14,009,397,76	11,433,248,22	6,437,984,74	经过程的现象数据的	心想突然致然就	さる中ででは最初	地域等等的

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

-2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

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

Estimated Funded ADA

Program / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County Program ADA (Form A/AI, Line B1e)				T

(Form A/AI, Line B1e)
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

438.00	413.00	-5.7%	Not Met
438.00	413.00	-5.7%	Not Met
438.00	413.00	-5.7%	Not Met

District Funded County Program ADA

(Form A/AI, Line B2f)
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

414.00	399.00	-3.6%	Not Met
414.00	395.69	-4.4%	Not Met
414.00	385.69	-6.8%	Not Met

County Operations Grant ADA (Form A/AI, Line B5)

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

165,684.00	165,773.48	0.1%	Met
165,684.00	165,773.48	0.1%	Met
165,684.00	165,773.48	0.1%	Met

Charter School County Program ADA (Form A/AI, Line C2e)

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

0.00	0.00	0.0%	Met
0.00	0.00	0.0%	Met
0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation: (required if NOT met)

At first Interim, 20	14-15 enrol	lment are lower than	expected. Further de	clining is projected for	2015-16.	
	14					

Contra Costa County Office of Education Contra Costa County

2014-15 First Interim County School Service Fund County Office of Education Criteria and Standards Review

07 10074 0000000 Form 01CSI

2.	CRI	reri	ON:	LCFF	Revent	ıe
----	-----	------	-----	------	--------	----

since budget adoption.	
County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%	te
A. Calculating the County Office's Projected Change in LCFF Revenue	
This criterion is disabled for county offices of education during transition to full LCFF implementation.	

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

CRITERION: Salaries and Benefits

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

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

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

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

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

Salaries and Benefits

First Interim

Budget Adoption

Projected Year Totals (Form 01, Objects 1000-3999) (Form 01l, Objects 1000-3999)

Fiscal Year	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2014-15)	47,884,401.00	48,801,566.00	1.9%	Met
1st Subsequent Year (2015-16)	49,096,030.00	51,143,891.00	4.2%	Met
2nd Subsequent Year (2016-17)	50,593,198.00	52,646,495.00	4.1%	Met

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

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

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

Explanation: (required if NOT met)	

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

2014-15 First Interim

County School Service Fund

County Office of Education Criteria and Standards Review

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Obje				
Current Year (2014-15)	2,716,604.00	2,824,939.00	4.0%	No
1st Subsequent Year (2015-16)	2,714,862.00	2,752,077.00	1.4%	No
2nd Subsequent Year (2016-17)	2,714,862,00	2,752,077.00	1.4%	No

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

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

C3 0000-	obby (i billi in it i, Line rio)			
6.7	10,731,122.00	15,151,883.00	41.2%	Yes
1	10,732,122.00	13,492,459.00	25.7%	Yes
0.	10,732,122.00	11,892,859.00	10.8%	Yes

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

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

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

	26.529.421.00	26,024,479,00	-1.9%	No
-	27,290,871.00	27.465.461.00	0.6%	No
18.	27,981,597.00	27,249,216.00	-2.6%	No

Explanation: (required if Yes)

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

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

2,590,217.00	2,763,511.00	6.7%	Yes
2,338,205.00	2,505,421.00	7.2%	Yes
2,352,541.00	2,327,885.00	-1.0%	No

Explanation: (required if Yes) Increaese textbook budget for common core standard implementation; increase supplemental and concentration funds for court and community school programs.

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

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

ditures (rund vi, Objects 5000-5999) (i	onn wiff, the baj		
14,532,740.00	18,862,356.00	29.8%	Yes
12,045,006.00	15,180,921.00	26.0%	Yes
10,168,818.00	11,961,375.00	17.6%	Yes

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

	racted or calculated.				
		Budget Adoption	First Interim		Status
Object Range / Fiscal Year		Budget	Projected Year Totals	Percent Change	318105
Total Federal State	and Other Local Revo	enues (Section 4A)			
urrent Year (2014-15)	and other book in	39,977,147.00	44,001,301.00	10.1%	Not Met
t Subsequent Year (2015-1	3)	40,737,855.00	43,709,997.00	7.3%	Not Met
d Subsequent Year (2016-1		41,428,581.00	41,894,152.00	1.1%	Met
Total Backs and Su	police and Consider a	nd Other Operating Expenditu	ires (Section 4A)		
irrent Year (2014-15)	phies, and services a	17,122,957.00	21.625.867.00	26.3%	Not Met
t Subsequent Year (2015-1	3)	14,383,211.00	17.686.342.00	23.0%	Not Met
d Subsequent Year (2016-1		12,521,359.00	14,289,260.00	14.1%	Not Met
1a. STANDARD NOT ME years. Reasons for the operating revenues we support the Explanation: Federal Revenue (linked from 4) if NOT met)	T - Projected total ope e projected change, de ithin the standard must	rating revenues have changed s scriptions of the methods and a t be entered in Section 4A above	not met; no entry is allowed below. ince budget adoption by more than issumptions used in the projections, e and will also display in the explana	and what changes, if any, will be ma	age to ming the projected
Explanation: Other State Reve (linked from 4. if NOT met)	nue \$2,799,300 for	jency of Diablo Gateways to Int 2015-16 and \$1,199,700 for 20	novation CP1 Consortium (Career P. 116-17. The funds will be distributed	to participating districts with object of	ode 5800.
·					
Explanation:					
Explanation: Other Local Reve	nue				
Explanation: Other Local Reve (linked from 4 If NOT met)	nue A	L. L.			
Explanation: Other Local Reve (linked from 4. if NOT met) 1b. STANDARD NOT M	ET - Projected total ope is for the projected char es within the standard of Increaese tex school progra	ige, descriptions of the methods must be entered in Section 4A a	ged since budget adoption by more to and assumptions used in the project bove and will also display in the exp standard implementation; increase s	ctions, and what changes, if any, will lanation box below.	be made to omig the proje

(linked from 4A if NOT met)

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5. CRITERION: Facilities Maintenance

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

NOTE	SB 70 (Chapter 7, Statutes of 2011) extended to 1 percent. Tile				uired by EC Section
	froro.75 from 5 percent to 1 percent. If	lerelore, the calculation in this sect	ion has been revised accordingly for the	at period.	
ATA	ENTRY: Budget Adoption data that exist v	vill be extracted; otherwise, enter B	udget Adoption data into lines 1 and 2.	All other data are extracted.	
		Budget Adoption 1% Required	First Interim Contribution Projected Year Totals		
		Minlmum Contribution	(Fund 01, Resource 8150,		
		(Form 01CS, Item 5)	Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	272,937.66	290,000.00	Met	
2.	Budget Adoption Contribution (information	n only)	290,000.00		
	(Form 01CS, Criterion 5)				
stati	us is not met, enter an X in the box that bes	t describes why the minimum requ	ired contribution was not made:		
		•			
		Not applicable (county office doe Other (explanation must be prov	es not participate in the Leroy F. Green	School Facilities Act of 1998)	
	•	J Ouler (explanation most be prov	lueu)		
	Explanation:	***************************************			
	Explanation: (required if NOT met and Other is marked)				

CRITERION: Deficit Spending

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

Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

significative Unit (ALI) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its

Calculating the County Office's De	ficit Spending Standard Percentage	ge Levels		
ATA ENTRY: All data are extracted or calc	ulated.			
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2014-15)	(2015-16)	(2016-17)
ounty Office's Available Reserves Percenta	age		0.004	6.0%
riterion 8B, Line 9)	1	6.0%	6.0%	0.076
County Office's	Deficit Standard Percentage Levels			2.00/
	d of available reserves percentage):	2.0%	2.0%	2.0%
B. Calculating the County Office's Sp	pecial Education Pass-through Exc	clusions (only for county offic	ces that serve as the AU of a SELP	A)
		U the Machin button colonian	If not aliak the appropriate Yes or No hi	utton for item 1 and if Yes
ATA ENTRY: For SELPA AUs, if Form MY ter data for item 2a and for the two subse	PI exists, all data will be extracted inclu quent years in item 2b; Current Year da	ta are extracted.	II flot, click the appropriate 163 of No Bi	ACOTTOT ICOTT T CITCLE IT TOO
or county offices that serve as the AU of a 1. Do you choose to exclude pass-thro	SELPA (Form MYPI, Lines Fia, Fibi, Sough funds distributed to SELPA member	and r 102). ers from the		1 + (
calculations for deficit spending and	reserves?		Yes	
2. If you are the SELPA AU and are ex	xcluding special education pass-through	funds:		
 a. Enter the name(s) of the SELPA 	(s):			
42	£			
		Current Year		Ond Cubesquart Vos
		Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Yea (2016-17)
b. Special Education Pass-through	Funds	(2014-15)	(2013-10)	(2010-11)
	ruius			
	and 6500-6540.			
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-72		0.00		
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-725	23)	0.00		1, 1
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-72	23)	0.00	Li Li	
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-725 C. Calculating the County Office's De ATA ENTRY: Current Year data are extractions.	23) eficit Spending Percentages		acted; if not, enter data for the two subse	quent years into the first ar
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-725 C. Calculating the County Office's De ATA ENTRY: Current Year data are extracted.	23) eficit Spending Percentages cted. If Form MYPI exists, data for the t	wo subsequent years will be extra	ucted; if not, enter data for the two subse	quent years into the first a
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-725 C. Calculating the County Office's De ATA ENTRY: Current Year data are extracted.	23) eficit Spending Percentages cted. If Form MYPI exists, data for the to		icted; if not, enter data for the two subse	quent years into the first a
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 C. Calculating the County Office's De	eficit Spending Percentages cted. If Form MYPI exists, data for the to Projected Net Change in	wo subsequent years will be extra	icted; if not, enter data for the two subse Deficit Spending Level	quent years into the first a
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-725. Calculating the County Office's De	23) eficit Spending Percentages cted. If Form MYPI exists, data for the to	wo subsequent years will be extra Year Totals Total Unrestricted Expenditures		
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 Calculating the County Office's De TA ENTRY: Current Year data are extracted.	eficit Spending Percentages cted. If Form MYPI exists, data for the to Projected Net Change in Unrestricted Fund Balance	wo subsequent years will be extra fear Totals Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level	Status
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-725. Calculating the County Office's Decard ENTRY: Current Year data are extractional columns. Fiscal Year	eficit Spending Percentages cted. If Form MYPI exists, data for the to Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E)	wo subsequent years will be extra fear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7%	Status Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-725. Calculating the County Office's Description of the County O	eficit Spending Percentages cted. If Form MYPI exists, data for the to Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92;730.00)	wo subsequent years will be extra fear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4%	Status Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-725. Calculating the County Office's Dec. TA ENTRY: Current Year data are extractional columns. Fiscal Year Trent Year (2014-15) t Subsequent Year (2015-16)	eficit Spending Percentages cted. If Form MYPI exists, data for the to Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) 473,199.00)	wo subsequent years will be extra fear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7%	Status Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 c. Calculating the County Office's Decart A ENTRY: Current Year data are extraction columns. Fiscal Year (2014-15) t Subsequent Year (2015-16) d Subsequent Year (2016-17)	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92:730.00) (117,230.00)	wo subsequent years will be extra fear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4%	Status Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 c. Calculating the County Office's Decart A ENTRY: Current Year data are extractional columns. Fiscal Year (2014-15) t Subsequent Year (2015-16) d Subsequent Year (2016-17)	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92:730.00) (117,230.00)	wo subsequent years will be extra fear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4%	Status Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 c. Calculating the County Office's De ATA ENTRY: Current Year data are extraction county columns. Fiscal Year (2014-15) t Subsequent Year (2015-16) d Subsequent Year (2016-17) D. Comparison of County Office Definition of County Office Definition (2016-17)	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92;730.00) (117,230.00) icit Spending to the Standard	wo subsequent years will be extra fear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4%	Status Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 c. Calculating the County Office's De ATA ENTRY: Current Year data are extraction county columns. Fiscal Year arrent Year (2014-15) the Subsequent Year (2015-16) do Subsequent Year (2016-17) c. Comparison of County Office Definition of County Offic	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92;730.00) (117,230.00) icit Spending to the Standard	wo subsequent years will be extra /ear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00 25,492,026.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4% 0.5%	Status Met Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-723. Calculating the County Office's Decart A ENTRY: Current Year data are extracted cond columns. Fiscal Year Fiscal Year (2014-15) to Subsequent Year (2015-16) do Subsequent Year (2016-17) Comparison of County Office Definition of County Office De	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92;730.00) (117,230.00) icit Spending to the Standard	wo subsequent years will be extra /ear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00 25,492,026.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4% 0.5%	Status Met Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 c. Calculating the County Office's Decart Accord columns. Fiscal Year arrent Year (2014-15) t Subsequent Year (2015-16) d Subsequent Year (2016-17) Comparison of County Office Defiator of C	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92;730.00) (117,230.00) icit Spending to the Standard	wo subsequent years will be extra /ear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00 25,492,026.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4% 0.5%	Status Met Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 objects 7211-722 objects	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92;730.00) (117,230.00) icit Spending to the Standard	wo subsequent years will be extra /ear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00 25,492,026.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4% 0.5%	Status Met Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 C. Calculating the County Office's De ATA ENTRY: Current Year data are extracted to columns. Fiscal Year current Year (2014-15) of Subsequent Year (2015-16) and Subsequent Year (2016-17) D. Comparison of County Office Defination of the subsequent Year an explanation if the subsequent Year (2015-16) of Subsequent Year (2016-17) D. Comparison of County Office Defination of the subsequent Year (2016-17)	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92;730.00) (117,230.00) icit Spending to the Standard	wo subsequent years will be extra /ear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00 25,492,026.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4% 0.5%	Status Met Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 objects 7211-722 objects	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92;730.00) (117,230.00) icit Spending to the Standard	wo subsequent years will be extra /ear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00 25,492,026.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4% 0.5%	Status Met Met Met
(Fund 10, resources 3300-3499 objects 7211-7213 and 7221-722 C. Calculating the County Office's De ATA ENTRY: Current Year data are extraction of columns. Fiscal Year current Year (2014-15) of Subsequent Year (2015-16) and Subsequent Year (2016-17) D. Comparison of County Office Definition of County Office	eficit Spending Percentages cted. If Form MYPI exists, data for the too Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (473,199.00) (92;730.00) (117,230.00) icit Spending to the Standard	wo subsequent years will be extra /ear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00 25,492,026.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4% 0.5%	Status Met Met Met

7.	CRITERION:	Fund	and	Cash	Balances	

A. FUND BALANCE STANDAR fiscal years.	D: Projected county school service fund balances will be positive at the end of the current fiscal year and two subseque
7A-1. Determining if the County Offic	e's County School Service Fund Ending Balance is Positive
DATA ENTRY: Current Year data are extra	cted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.
Good Year	Ending Fund Balance County School Service Fund Projected Year Totals
Fiscal Year Current Year (2014-15)	(Form 011, Line F2)/(Form MYPI, Line D2) Status
1st Subsequent Year (2015-16)	11,843,010.54 Met 10,800,107.54 Met
2nd Subsequent Year (2016-17)	9,841,439.54 Met
7A-2. Comparison of the County Office	e's Ending Fund Balance to the Standard
DATA ENTRY: Enter an explanation if the	tandard is not met.
1a. STANDARD MET - Projected coun	ty school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.
Explanation: (required if NOT met)	
B. CASH BALANCE STANDAR	D: Projected county school service fund cash balance will be positive at the end of the current fiscal year.
B-1. Determining if the County Office	; a Lifting destributance is resitive
DATA ENTRY: If Form CASH exists, data v	Ending Cash Balance
and the second	County School Service Fund
Fiscal Year Current Year (2014-15)	(Form CASH, Line F, June Column) Status 6,437,984.74 Met
B-2. Comparison of the County Office	e's Ending Cash Balance to the Standard
DATA ENTRY: Enter an explanation if the s	tandard is not met.
1a. STANDARD MET - Projected coun	ty school service fund cash balance will be positive at the end of the current fiscal year.
1 *	
Explanation: (required if NOT met)	

8. CRITERION: Reserves

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

Percentage Level³	County Office and Other i	Total Expending Use	
5% or \$64,000 (greater of)	0	to	\$5,757,999
4% or \$288,000 (greater of)	\$5,758,000	to	\$14,392,999
3% or \$576,000 (greater of)	\$14,393,000	to	\$64,772,000
2% or \$1,943,000 (greater of)	\$64,772,001	and	over

Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

0	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	71,129,445	69,392,677	67,499,645
County Office's Reserve Standard Percentage Level:	2%	2%	2%

W

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.

07 10074 0000000 Form 01CSI

8A. Calculating the County Office's Reserve Standard

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

- Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line A1 plus Line A2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line A3 times Line A4)
- 6. Reserve Standard by Amount
- (From percentage level chart above)
 County Office's Reserve Standard (Greater of Line A5 or Line A6)

Current You Projected Yea (2014-1	r Totals	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
71	,129,445.00	69,392,677.00	67,499,645.00
	,129,445.00	69,392,677.00	67,499,645.00
2%		2%	2%
1	,422,588.90	1,387,853.54	1,349,992.90
1	.943.000.00	1,943.000.00	1.943.000.00
1	.943,000.00	1,943,000.00	1,943,000.00

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

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

Reserve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except line 4)	(2014-15)	(2015-16)	(2016-17)
County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,272,012.72	4,179,282.72	4,062,052.72
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.20)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
County Office's Available Reserve Amount (Lines B1 thru B7)	4,272,012.52	4,179,282.72	4,062,052.72
County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.01%	6.02%	6.02%
County Office's Reserve Standard (Section 8A, Line 7):	1,943,000.00	1,943,000.00	1,943,000.00
Status:	Met	Met	Met

Current Year

8C. Comparison of County Office Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)		 	×-	Sec	

07 10074 0000000 Form 01CSI

ΓΔ Ε	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.	
1.		
۱.	Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?	No
).	If Yes, identify the liabilities and how they may impact the budget:	
2.	Use of One-time Revenues for Ongoing Expenditures	
	Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	No
).	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the or	going expenditures in the following fiscal years:
	Temporary Interfund Borrowings Does your county office have projected temporary borrowings between funds?	No
3.	Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)	No
l .	Does your county office have projected temporary borrowings between funds?	No
	Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) If Yes, identify the interfund borrowings:	No
1. 1.	Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) If Yes, identify the interfund borrowings:	No
).	Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) If Yes, identify the interfund borrowings: Contingent Revenues Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act	No
	Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) If Yes, identify the interfund borrowings: Contingent Revenues Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	No

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

-5.0% to +5.0%

or -\$20,000 to +\$20,000

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard:

Descr	ption / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a.		ed County School Service Fund				
Curro	(Fund 01, Resources 0000 t Year (2014-15)	0-1999, Object 8980) (519,133.00)	(1,249,365.00)	140.7%	730,232.00	Not Met
	bsequent Year (2015-16)	(519,133.00)	(1,546,069.00)		1,546.069.00	Not Met
	ibsequent Year (2016-17)		(2,203,458.00)		2,203,458.00	Not Met
	1000quont 1021 (2010-11)		(2,200,400.00)	14044	2,200,400.00	(10) INC
	Transfers In, County Scho		A CONTRACTOR OF THE PARTY OF TH			
	t Year (2014-15)	0.00	0.00	0.0%	0.00	Met
	osequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
ıd Sı	bsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
10	Transfers Out, County Sc	hool Santice Fund *				
	t Year (2014-15)	0.00	0.00	0.0%	0.00	Met
	sequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
	bsequent Year (2016-17)	0.00		0.0%	0.00	Met
	county school service fund	rerruns occurred since budget adoption that ma operational budget?			No	
	Have capital project cost over county school service fund the transfers used to cover op	rerruns occurred since budget adoption that ma operational budget? erating deficits in elther the county school serv	ice fund or any other fund.	E	No	
Inclu	Have capital project cost ov county school service fund le transfers used to cover op Status of the County Office	rerruns occurred since budget adoption that ma operational budget?	ice fund or any other fund. and Capital Projects		No	
Inclu	Have capital project cost ov county school service fund le transfers used to cover op Status of the County Office ENTRY: Enter an explanation NOT MET - The projected of more than the standard for	rerruns occurred since budget adoption that ma operational budget? erating deficits in either the county school serv ee's Projected Contributions, Transfers,	ice fund or any other fund. and Capital Projects d. ol service fund to restricted count at years. Identify restricted progra	ms and cont	vice fund programs have changed ribution amount for each program	
nclu 5B.	Have capital project cost over county school service fund le transfers used to cover operations of the County Office ENTRY: Enter an explanation NOT MET - The projected comore than the standard for are ongoing or one-time in the Explanation:	rerruns occurred since budget adoption that ma operational budget? erating deficits in either the county school serv ee's Projected Contributions, Transfers, a if Not Met for items 1a-1c or if Yes for item 10 contributions from the unrestricted county schoolany of the current year or subsequent two fisce	and Capital Projects I. ol service fund to restricted count at years. Identify restricted programeframes, for reducing or eliminat	ms and cont ing the cont	rice fund programs have changed ribution amount for each program ibution.	and whether contribut
nclu 5B.	Have capital project cost over county school service fund le transfers used to cover operations of the County Office ENTRY: Enter an explanation NOT MET - The projected comore than the standard for are ongoing or one-time in the standard for the standard for the enterthan th	rerruns occurred since budget adoption that ma operational budget? erating deficits in either the county school serves Projected Contributions, Transfers, if Not Met for items 1a-1c or if Yes for item 1contributions from the unrestricted county school any of the current year or subsequent two fiscinature. Explain the county office's plan, with the	and Capital Projects I. ol service fund to restricted count at years. Identify restricted programeframes, for reducing or eliminat	ms and cont ing the cont	rice fund programs have changed ribution amount for each program ibution.	and whether contributi
Inclu 5B.	Have capital project cost over county school service fund le transfers used to cover operations of the County Office ENTRY: Enter an explanation NOT MET - The projected of more than the standard for are ongoing or one-time in a Explanation: (required if NOT met)	rerruns occurred since budget adoption that ma operational budget? erating deficits in either the county school serves Projected Contributions, Transfers, if Not Met for items 1a-1c or if Yes for item 1contributions from the unrestricted county school any of the current year or subsequent two fiscinature. Explain the county office's plan, with the	and Capital Projects d. ol service fund to restricted count al years. Identify restricted progra neframes, for reducing or eliminat	ms and cont ing the conte	vice fund programs have changed ribution amount for each program ibution.	and whether contributi
5B. S	Have capital project cost over county school service fund le transfers used to cover operations of the County Office ENTRY: Enter an explanation NOT MET - The projected of more than the standard for are ongoing or one-time in a Explanation: (required if NOT met)	rerruns occurred since budget adoption that material poperational budget? erating deficits in either the county school servers Projected Contributions, Transfers, a if Not Met for items 1a-1c or if Yes for item 1a contributions from the unrestricted county school any of the current year or subsequent two fiscal nature. Explain the county office's plan, with the General fund contribution to programs are a	and Capital Projects d. ol service fund to restricted count al years. Identify restricted progra neframes, for reducing or eliminat	ms and cont ing the conte	vice fund programs have changed ribution amount for each program ibution.	and whether contributi

Contra Costa County Office of Education Contra Costa County

2014-15 First Interim County School Service Fund County Office of Education Criteria and Standards Review

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1ċ.	MET - Projected transfers ou	rt have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There have been no ca	pital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.
	Project Information: (required if YES)	

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

·		nents will be funded. Also, explain har debt agreements, and new progra		-		erm commitments	will be replaced.	
S6A. Identification of the Cour	nty Office's L	ong-term Commitments	***************************************					
DATA ENTRY: If Budget Adoption Extracted data may be overwritten enter all other data, as applicable.	(Form 01CS, I to update long	tem S6A) data exist, long-term com -term commitment data in item 2, a	mitment data v s applicable. If	will be extracted an no Budget Adoption	nd it will only be necess on data exist, click the	sary to click the ap appropriate button	propriate button for Item 1b. s for items 1a and 1b, and	
a. Does your county office (If No, skip items 1b an		m (multiyear) commitments? ns S6B and S6C)		Yes				
b. If Yes to Item 1a, have since budget adoption?		(multiyear) commitments been inco	urred	No				
		and existing multiyear commitments PEB is disclosed in Item S7A.	s and required	annual debt servic	e amounts. Do not inc	lude long-term con	mitments for postemployment	
Type of Commitment	# of Years			Object Codes Use	ed For: of Service (Expenditure	es)	Principal Balance as of July 1, 2014	
Capital Leases								
Certificates of Participation General Obligation Bonds	-				income and a			
Supp Early Retirement Program	5	unrestricted general fund 01-0000		obj code 3902			1,753,912	
State School Building Loans Compensated Absences						539,332		
Other Long-term Commitments (do	not include O	PEB):						
BANS	12	Utility rebates/IRS subsidy 01-901	9	obj code 7438/743	39		3,012,461	
				1				
TOTAL:							5,305,705	
Type of Commitment (con	tinued):	Prior Year (2013-14) Annual Payment (P & I)	(201 Annual	nt Year 4-15) Payment & I)	1st Subseque (2015-1 Annual Pay (P & I)	6) ment	2nd Subsequent Year (2016-17) Annual Payment (P & I)	
Capital Leases	undody.	1. 4.7	-1.		1, 2,1		1	
Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans		438,478		438,478		438,478	438,478	
Compensated Absences Other Long-term Commitments (co	entinued):					:		
		000.000		270.400		974.000	970 407	
BANS	150	383,290		379,180		374,908	370,467	
			-					

Total Annual Payments:

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

817,658

808,945

No

813,386

No

DATA	ENTRY: Enter an explanation if	Yes.
1a.	No - Annual payments for long	y-term commitments have not increased in one or more of the current and two subsequent fiscal years.
	Explanation: (required if Yes to increase in total annual payments)	
		to Funding Sources Used to Pay Long-term Commitments es or No button in Item 1; if Yes, an explanation is required in Item 2.
1.	Will funding sources used to p	eay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
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:	

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
 - b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
 - c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes	
No	
No	

2. 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?
- If based on an actuarial valuation, indicate the date of the OPEB valuation

Budget Adoption (Form 01CS, Item S7A)	First Interim
15,238,146.00	15,238,146.00
11,149,804.00	11,607,550.00
Estimated	Estimated

3. OPEB Contributions

 a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method Current Year (2014-15)

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

(Form 01CS, Item S7A)	First Interim
1,639,567.00	1,600,473.00
1,735,690.00	1,713,714.00
1,782,378.00	1,735,829.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752) Current Year (2014-15) 1st Subsequent Year (2015-16)

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

1,074,221.00	1,097,186.00
1,068,862.00	1,091,217.00
1,078,204.00	1,100,898.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2014-15)

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

1,080,033.00	1,091,475.00
1,116,448.00	1,002,762.00
1,154,187.00	893,043.00

d. Number of retirees receiving OPEB benefits Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)

94	92
84	75
74	57

4. Comments:

eitrees receive medical/dental/vision benefits; Co	the state of the s		
		3	

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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 S7A) (If No, skip items 1b-4)	No	
	If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a	
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a	
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim	
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)	Budget Adoption (Form 01CS, Item S7B) First Interim	
	 b. Amount contributed (funded) for self-insurance programs Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17) 		
4.	Comments:		

S8. Status of Labor Agreements

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

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

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

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

S8A.	Cost Analysis of County Office's L	abor Agreements - Certificated (N	lon-management) Employees		
D. T.	ENTRY OF LIE				
DATA	ENTRY: Click the appropriate Yes or No	o button for "Status of Certificated Labo	or Agreements as of the Previous I	Reporting Period." There are no ex	tractions in this section.
Statu: Were	s of Certificated Labor Agreements as all certificated labor negotiations settled	of the Previous Reporting Period as of budget adoption?	No		
		complete number of FTEs, then skip to			
	If No, co	ontinue with section S8A.			
Cortif	icated (Non-management) Salary and	Bonofit Nagotistians			
Certai	icated (Non-management) Salary and	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
		(2013-14)	(2014-15)	(2015-16)	(2016-17)
Numb time-e	er of certificated (non-management) full- quivalent (FTE) positions	193.2	179.4	184	.4 184.4
1a.	Have any salary and benefit negotiation	ons been settled since budget adoption	17		
	If Yes, a	ind the corresponding public disclosure	documents		
	have not	t been filed with the CDE, complete que	estions 2-4. No		
	If No, co	emplete questions 5 and 6.			
1b.	Are any salary and benefit negotiation	s still unsettled?			
		omplete questions 5 and 6.	Yes		
			· ·		
Negoti 2.	ations Settled Since Budget Adoption Per Government Code Section 3547.5	i(a), date of public disclosure board me	eeting:		
3.	Period covered by the agreement:	Begin Date:	End I	Date:	
4.	Salary settlement:		Current Year	1st Subsequent Year	2nd Subsequent Year
		_	(2014-15)	(2015-16)	(2016-17)
	Is the cost of salary settlement include projections (MYPs)?	d In the interim and multiyear			
		One Year Agreement			
	Total cos	st of salary settlement			
	% chang	e in salary schedule from prior year or			
		Multiyear Agreement			
	Total cos	st of salary settlement			
		e in salary schedule from prior year ter text, such as "Reopener")			
	Identify to	he source of funding that will be used t	to support multiyear salary commit	ments:	
					.,1
	*		*	*	
legotia	ations Not Settled				4-
5.	Cost of a one percent increase in salar	y and statutory benefits	118,000		
	(4)		Current Year	Ant Cubana 1 V	0-40-4
			(2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year
6.	Amount included for any tentative salar	ny schadula increases	(2014-15)		(2016-17)
o.	Amount included for any tentative salat	y solicule increases	U I		0

44

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93.0%

4.5%

2nd Subsequent Year 1st Subsequent Year **Current Year** (2015-16)(2016-17)(2014-15)Certificated (Non-management) Health and Welfare (H&W) Benefits Are costs of H&W benefit changes included in the interim and MYPs? Yes Yes Yes 2,875,524 2,507,204 2,751,698

93.0%

included

Total cost of H&W benefits

Percent of H&W cost paid by employer 3.

Percent projected change in H&W cost over prior year

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

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

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

If Yes, explain the nature of the new costs:

Yes		
162	333,300	336,6

93.0%

4.5%

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
102,293	103,316	104,349
	1.0%	1.0%

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

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses,					
etc.):					
	V				

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S8B.	Cost Analysis of County Office's La	oor Agreements - Classified (Nor	n-management) E	mployees		
DATA	ENTRY: Click the appropriate Yes or No I	button for "Status of Classified Labor /	Agreements as of th	e Previous Rep	orting Period." There are no ex	tractions in this section.
Statu: Were		the Previous Reporting Perlod of budget adoption? mplete number of FTEs, then skip to s tinue with section S8B.	section S8C.	No		
Class	fied (Non-management) Salary and Bei	nefit Negotiations Prior Year (2nd Interim) (2013-14)	Current Yea (2014-15)		1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Numb positic	er of classified (non-management) FTE ns	228.0		217.8	22	22.4 222.4
1a.		s been settled since budget adoption? d the corresponding public disclosure been filed with the CDE, complete que	documents	No		
1b.	If No, com	plete questions 5 and 6.			_	
Negoti 2.	If Yes, con ations Settled Since Budget Adoption Per Government Code Section 3547.5(a	mplete questions 5 and 6. a), date of public disclosure board med	eting:	Yes		
3.	Period covered by the agreement:	Begin Date:		End Da	ate:	
4.	Salary settlement:		Current Yea (2014-15)		1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement included projections (MYPs)?	in the Interim and multiyear				
		One Year Agreement of salary settlement			***	
		in salary schedule from prior year or Multiyear Agreement of salary settlement				
	% change	in salary schedule from prior year r text, such as "Reopener")				
	Identify the	e source of funding that will be used to	o support multiyear	salary commitm	nents:	
						-
legoti	ations Not Settled					
5.	Cost of a one percent increase in salary	and statutory benefits		131,395	4.	
			Current Yea (2014-15)		1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
6.	Amount included for any tentative salary	schedule increases		0		0 0

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

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

2nd Subsequent Year **Current Year** 1st Subsequent Year (2016-17)(2014-15)(2015-16)Yes Yes Yes 3,728,440 4,009,079 4,189,488 93.0% 93.0% 93.0% 4.5% Included 4.5%

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

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

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

j		
Yes		
356,000	363,120	370,382

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
	211,242	215,467
	2.0%	2.0%

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

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

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

Classified	(Non-management) - Other	

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

 -		

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S8C.	Cost Analysis of County Office's Labor Agreement	s - Management/Su	pervisor/Confidential Em	ployees	
	ENTRY: Click the appropriate Yes or No button for "Status tions in this section.	of Management/Supe	ervisor/Confidential Labor Agr	eements as of the Previous Reporting P	eriod." There are no
5. 4			120 120 120 1	7	
	s of Management/Supervisor/Confidential Labor Agree all managerial/confidential labor negotiations settled as of t If Yes or n/a, complete number of FTEs, then skip to S9. If No, continue with section S8C.	oudget adoption?	ious Reporting Period		
Mana		gotiations (2nd interim) 13-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	er of management, supervisor, and lential FTE positions	68.2	67.4	68.4	68.4
1a.	Have any salary and benefit negotiations been settled sin	nce budget adoption?			
	If Yes, and the correspond have not been filed with the				
	If No, complete questions 3	3 and 4.			
1b.	Are any salary and benefit negotiations still unsettled? If Yes, complete questions	3 and 4.	n/a		
Vegot	lations Settled Since Budget Adoption				
2.	Salary settlement:		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement included in the interim an projections (MYPs)?	d multiyear			
	Total cost of salary settlem	ent			
	Change in salary schedule (may enter text, such as "R				
legoti	lations Not Settled				
3.	Cost of a one percent increase in salary and statutory be	enefits	91,546		
		-	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4.	Amount included for any tentative salary schedule increa	ses	0	0	
	gement/Supervisor/Confidential n and Welfare (H&W) Benefits	-	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are costs of H&W benefit changes included in the interim	and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		1,202,110	1,275,015	1,332,391
3.	Percent of H&W cost paid by employer		99.0%	99.0%	99.0%
4.	Percent projected change in H&W cost over prior year	(included	4.5%	4.5%
	gement/Supervisor/Confidential and Column Adjustments	-	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are step & column adjustments included in the budget ar	nd MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments Percent change in step & column over prior year	57		38,344 0.5%	38,535 0.5%
J.	r stoom change in step a column over prior year			0.370	0.070
-	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	_	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are costs of other benefits included in the interim and MY	Ps?	No	No	No
2	Total cost of other benefits				

Percent change in cost of other benefits over prior year

S9. Status of Other Funds

S9A.	Identification of Other Funds with Negative Ending Fund Balances	
DATA	ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide	de the reports referenced in Item 1.
1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	No
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditure for each fund.	res, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report
2.	If Yes, identify each fund, by name and number, that is projected to have a negative and explain the plan for how and when the problem(s) will be corrected.	e ending fund balance for the current fiscal year. Provide reasons for the negative balance(s)
	-	
	4	
		
	-	

-	t the reviewing agency to the need for additional review.	
TA EN	NTRY: Click the appropriate Yes or No button for Items A2 through A8; Item A1 is automatically comp	leted based on data from Criterion 7.
ne	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No
\2. Is	s the system of personnel position control independent from the payroll system?	Yes
3. Is	s the County Operations Grant ADA decreasing in both the prior and current fiscal years?	Yes
	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
or	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
	Does the county office provide uncapped (100% employer paid) health benefits for current or etired employees?	No
	Does the county office have any reports that Indicate fiscal distress? If Yes, provide copies to the CDE.)	No
	lave there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
re: 47. Do (If	Poes the county office have any reports that Indicate fiscal distress? If Yes, provide copies to the CDE.) Have there been personnel changes in the superintendent or chief business	No

End of County Office First Interim Criteria and Standards Review

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

-2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

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

Estimated Funded ADA

Orange / Shoot Mana	Budget Adoption Budget	First Interim Projected Year Totals	Daniel Charac	Status
Program / Fiscal Year	(Form 01CS, Item 1B-2)	(Form AI) (Form MYPI)	Percent Change	Status
County Program ADA				
(Form A/AI, Line B1e)				
Current Year (2014-15)	438.00	413.00	-5.7%	Not Met
Ist Subsequent Year (2015-16)	438.00	413.00	-5.7%	Not Met
2nd Subsequent Year (2016-17)	438.00	413.00	-5.7%	Not Met
and Cabacquent real (2010-11)	430.00	410.00	-0.170	NOT WICE
District Funded County Progran	n ADA			
(Form A/AI, Line B2f) Current Year (2014-15)	414.00	399.00 395.69	-3.6% -4.4%	Not Met Not Met
(Form A/Al, Line B2f)		399.00 395.69 385.69	-3.6% -4.4% -6.8%	Not Met Not Met Not Met
(Form A/AI, Line B2f) Current Year (2014-15) Ist Subsequent Year (2015-16) Ind Subsequent Year (2016-17) County Operations Grant ADA (Form A/AI, Line B5) Current Year (2014-15)	414.00 414.00 414.00	395.69 385.69	-4.4% -6.8% 0.1%	Not Met Not Met
(Form A/AI, Line B2f) Current Year (2014-15) Ist Subsequent Year (2015-16) 2nd Subsequent Year (2016-17) County Operations Grant ADA (Form A/AI, Line B5)	414.00 414.00 414.00	395.69 385.69	-4.4% -6.8%	Not Met Not Met

Charter School County Program ADA (Form A/AI, Line C2e)

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

0.00	0.00	0.0%	Met
0.00	0.00	0.0%	Met
0.00	- 0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation: (required if NOT met) At first Interim, 2014-15 enrollment are lower than expected. Further declining is projected for 2015-16.

2. CRITERION: LCFF Revenue

STANDARD: Proj	ected LCFF re	evenue, fo	or any of the	current fiscal	year or two	subsequent fis	cal years,	has not c	hanged l	by more t	han tw	o percen
since budget adop	tion.	•										

County Office LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

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

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

2	ODITEDIA		10 .74.
J.	L.KIIFRIC	IN' Salariae	and Benefits

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

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

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

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

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

Salaries and Benefits

Budget Adoption

First Interim
Projected Year Totals

(Form 01, Objects 1000-3999) (Form 01l, Objects 1000-3999)

Fiscal Year	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2014-15)	47,884,401.00	48,801,566.00	1.9%	Met
1st Subsequent Year (2015-16)	49,096,030.00	51,143,891.00	4.2%	Met
2nd Subsequent Year (2016-17)	50,593,198.00	52,646,495.00	4.1%	Met

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

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

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

Explanation: (required if NOT met)	

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Object	ets 8100-8299) (MYPI, Line A2)			
Current Year (2014-15)	2,716,604.00	2,824,939.00	4.0%	No
	0.744.000.00	2,752,077.00	1.4%	No
Ist Subsequent Year (2015-16)	2,714,862.00	2,152,011.00	1.476	INU

Explanation: (required if Yes)

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

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

15,151,883.00	41.2%	Yes
13,492,459.00	25.7%	Yes
11,892,859.00	10.8%	Yes
	13,492,459.00	13,492,459.00 25.7%

Explanation: (required if Yes)

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

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

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

26,529,421.00	26,024,479.00	-1.9%	No
27,290,871.00	27,465,461.00	0.6%	No
27,981,597.00	27,249,216.00	-2.6%	No

Explanation: (required if Yes)

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

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

2,590,217.00	2,763,511.00	6.7%	Yes
2,338,205.00	2,505,421.00	7.2%	Yes
2,352,541.00	2,327,885.00	-1.0%	No

Explanation: (required if Yes) Increases textbook budget for common core standard implementation; increase supplemental and concentration funds for court and community school programs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI. Line BS)

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

1	14,532,740.00	18,862,356.00	29.8%	Yes
	12.045.006.00	15,180,921.00	26.0%	Yes
	10,168,818.00	11,961,375.00	17.6%	Yes

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

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal State and	Other Local Revenues (Section 4A)			
Current Year (2014-15)	39.977,147.00	44,001,301.00	10.1%	Not Met
st Subsequent Year (2015-16)	40,737,855.00	43,709,997.00	7.3%	Not Met
and Subsequent Year (2016-17)	41,428,581,00	41,894,152.00	1.1%	Met
Total Books and Supplie	s, and Services and Other Operating Expendit	ures (Section 4A)		
urrent Year (2014-15)	17,122,957.00	21,625,867.00	26.3%	Not Met
st Subsequent Year (2015-16)	14,383,211.00	17.686.342.00	23.0%	Not Met
nd Subsequent Year (2016-17)	12,521,359.00	14,289,260.00	14.1%	Not Met
vears. Reasons for the no	Projected total operating revenues have changed operated change, descriptions of the methods and a the standard must be entered in Section 4A above	assumptions used in the projections.	and what changes, if any, will be n	current or two subsequent for nade to bring the projected
years. Reasons for the pro operating revenues within Explanation: Federal Revenue	piected change, descriptions of the methods and a	assumptions used in the projections.	and what changes, if any, will be n	current or two subsequent fi nade to bring the projected
years. Reasons for the pro operating revenues within Explanation:	piected change, descriptions of the methods and a	assumptions used in the projections.	and what changes, if any, will be n	current or two subsequent finate to bring the projected
years. Reasons for the pro operating revenues within Explanation: Federal Revenue (linked from 4A	piected change, descriptions of the methods and a	assumptions used in the projections, e and will also display in the explana	and what changes, if any, will be notion box below.	eceive \$3,999,000 for 2014-1
years. Reasons for the properating revenues within Explanation: Federal Revenue (linked from 4A If NOT met) Explanation: Other State Revenue (linked from 4A	ojected change, descriptions of the methods and a the standard must be entered in Section 4A abov	assumptions used in the projections, e and will also display in the explana	and what changes, if any, will be notion box below.	nade to bring the projected

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

Explanation: Services and Other Exps (linked from 4A if NOT met) As the fiscal agent of Diablo Gateways to Innovation CPT Consortium (Career Pathway Trust grant), CCCOE will distribute funds to participating districts: \$2,699,325 for 2014-15, \$1,889,528 for 15-16 and \$809,798 for 16-17 respectively, by using obj code 5800; Increase supplemental and concentration funds for court and community school programs.

Contra Costa County Office of Education Contra Costa County

2014-15 First Interim County School Service Fund County Office of Education Criteria and Standards Review

07 10074 0000000 Form 01CSI

CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their

normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1). Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period. DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data Into lines 1 and 2. All other data are extracted. **Budget Adoption** First Interim Contribution 1% Required **Projected Year Totals** (Fund 01, Resource 8150, Minimum Contribution (Form 01CS, Item 5) Objects 8900-8999) Status OMMA/RMA Contribution 272,937.66 290,000.00 Met **Budget Adoption Contribution (information only)** 290,000.00 (Form 01CS, Criterion 5) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

}	Not applicable (county office does not participate in the Leroy F. Green School Facilities Act of 1998) Other (explanation must be provided)	
Explanation: (required if NOT met and Other is marked)		

6. CRITERION: Deficit Spending

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

- ¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.
- ² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members

	Spending Standard Percentage	10.1010		
DATA ENTRY: All data are extracted or calculated	i.			
		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	[6.0%	6.0%	6.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage)				2.0%
6B. Calculating the County Office's Specia	Education Pass-through Ex	clusions (only for county offic	ces that serve as the AU of a SELP	A)
DATA ENTRY: For SELPA AUs, if Form MYPI exenter data for item 2a and for the two subsequent For county offices that serve as the AU of a SELF 1. Do you choose to exclude pass-through to calculations for deficit spending and rese 2. If you are the SELPA AU and are excluding a. Enter the name(s) of the SELPA(s):	e years in item 2b; Current Year da PA (Form MYPI, Lines F1a, F1b1, funds distributed to SELPA memb rves?	ata are extracted. and F1b2): ers from the	If not, click the appropriate Yes or No bu	rtton for Item 1 and, if Yes,
		Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
 Special Education Pass-through Fund (Fund 10, resources 3300-3499 and 6 		0.00		
objects 7211-7213 and 7221-7223)		0.00		
	Spending Percentages	0.00	i de la companya de l	
6C. Calculating the County Office's Deficit DATA ENTRY: Current Year data are extracted.			acted; if not, enter data for the two subset	quent years into the first an
6C. Calculating the County Office's Deficit DATA ENTRY: Current Year data are extracted.	If Form MYPI exists, data for the t Projected Net Change in Unrestricted Fund Balance	wo subsequent years will be extra Year Totals Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level	quent years into the first an
DATA ENTRY: Current Year data are extracted. second columns.	If Form MYPI exists, data for the t Projected Net Change in Unrestricted Fund Balance (Form 011, Section E)	wo subsequent years will be extra Year Totals Total Unrestricted Expenditures		quent years into the first ar
DATA ENTRY: Current Year data are extracted. second columns.	If Form MYPI exists, data for the t Projected Net Change in Unrestricted Fund Balance	wo subsequent years will be extra Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7%	Status Met
DATA ENTRY: Current Year data are extracted. Second columns. Fiscal Year Current Year (2014-15) 1st Subsequent Year (2015-16)	Projected Net Change in Unrestricted Form MYPI, Line C) (Form MYPI, Line C) (92,730.00)	wo subsequent years will be extra Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4%	Status Met Met
DATA ENTRY: Current Year data are extracted. Second columns. Fiscal Year Current Year (2014-15) 1st Subsequent Year (2015-16)	Projected Net Change in Unrestricted Form 01l, Section E) (Form MYPI, Line C)	wo subsequent years will be extra Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7%	Status Met
CATA ENTRY: Current Year data are extracted. Second columns. Fiscal Year Current Year (2014-15) Ist Subsequent Year (2015-16) Ind Subsequent Year (2016-17)	Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (92,730.00) (117,230.00)	wo subsequent years will be extra Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4%	Status Met Met
6C. Calculating the County Office's Deficit DATA ENTRY: Current Year data are extracted. second columns.	Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (92,730.00) (117,230.00)	wo subsequent years will be extra Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,379,769.00 26,282,842.00 25,492.026.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.7% 0.4% 0.5%	Status Met Met Met

ry School Service Fund Ending Balance is I		; if not, enter data for the two subsequent years.
m MYPI exists, data for the two subsequent years	will be extracted;	; if not, enter data for the two subsequent years.
Ending Fund Balance County School Service Fund		
•		
	Status	
11,843,010.54	Met	
10,800,107.54	Met	
9,841,439.54	Met	
	10.000	ten fer tile terste
ig rund balance to the Standard		- Illumpation
<u> </u>	nt fiscal year and	two subsequent fiscal years.
	nt fiscal year and	two subsequent fiscal years.
ted county school service fund cash balar g Cash Balance is Positive		
ted county school service fund cash balar g Cash Balance is Positive cted; if not, data must be entered below. Ending Cash Balance		
ted county school service fund cash balar a Cash Balance is Positive cted; if not, data must be entered below. Ending Cash Balance County School Service Fund	ce will be posi	
ted county school service fund cash balar g Cash Balance is Positive cted; if not, data must be entered below. Ending Cash Balance		
	Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2) 11,843,010.54 10,800,107.54 9,841,439.54 ng Fund Balance to the Standard not met.	Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2) Status 11,843,010.54 Met 10,800,107.54 Met 9,841,439.54 Met mg Fund Balance to the Standard

Explanation: (required if NOT met)

8. CRITERION: Reserves

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

County Office Total Expe Percentage Level³ and Other Financing U			
5% or \$64,000 (greater of)	0	to	\$5,757,999
4% or \$288,000 (greater of)	\$5,758,000	to	\$14,392,999
3% or \$576,000 (greater of)	\$14,393,000	to	\$64,772,000
2% or \$1,943,000 (greater of)	\$64,772,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	71,129,445	69,392,677	67,499,645
County Office's Reserve Standard Percentage Level:	2%	2%	2%

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.

8A. Calculating the County Office's Reserve Standard

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

Expenditures and Other Financing Uses
 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
 Plus: Special Education Pass-through
 (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)
 Total Expenditures and Other Financing Uses
 (Line A1 plus Line A2)

4. Reserve Standard Percentage Level

 Reserve Standard - by Percent (Line A3 times Line A4)

 Reserve Standard - by Amount (From percentage level chart above)

 County Office's Reserve Standard (Greater of Line A5 or Line A6)

-	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	71,129,445.00	69,392,677.00	67,499,645.00
	71,129,445.00	69,392,677.00	67,499,645.00
-	2%	2%	- 2%
	1,422,588.90	1,387,853.54	1,349,992.90
L	1,943,000.00	1,943,000.00	1,943,000.00
L	1,943,000.00	1,943,000.00	1,943,000.00

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

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

	ve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	stricted resources 0000-1999 except line 4)	(2014-15)	(2015-16)	(2016-17)
1.	County School Service Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic			
	Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,272,012.72	4,179,282.72	4,062,052.72
3.	County School Service Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP!, Line E1c)	0.00	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.20)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount			
	(Lines B1 thru B7)	4,272,012.52	4,179,282.72	4,062,052.72
9.	County Office's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 8A, Line 3)	6.01%	6.02%	6.02%
	County Office's Reserve Standard			
	(Section 8A, Line 7):	1,943,000.00	1,943,000.00	1,943,000.00

Current Year

BC. Comparison of County Office Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Status:

Explanation: (required if NOT met)		4	

07 10074 0000000 Form 01CSI

A I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer,
	Contingent Liabilities
-	Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No
	If Yes, identify the liabilities and how they may impact the budget:
	Use of One-time Revenues for Ongoing Expenditures
١.	Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?
).	
	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:
	Temporary Interfund Borrowings Does your county office have projected temporary borrowings between funds?
3.	Temporary Interfund Borrowings
1.	Temporary Interfund Borrowings Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
).	Temporary Interfund Borrowings Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
	Temporary Interfund Borrowings Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) If Yes, identify the interfund borrowings:
	Temporary Interfund Borrowings Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) If Yes, identify the Interfund borrowings: Contingent Revenues Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act
3. a. b.	Temporary Interfund Borrowings Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) If Yes, identify the interfund borrowings: Contingent Revenues Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Descrip	tion / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a.	Contributions, Unrestricte (Fund 01, Resources 0000	ed County School Service Fund				
	(Fund 01, Resources 0000 Year (2014-15)		/4 D 40 D05 001	440 70/	700 000 00	11-414-4
		(519,133.00)	(1,249,365.00)		730,232.00	Not Met
	sequent Year (2015-16)		(1,546,069.00)	New	1,546,069.00	Not Met
ı Sui	bsequent Year (2016-17)		(2,203,458.00)	New	2,203,458.00	Not Met
b.	Transfers In, County Scho	nol Conside Fund *				
	Year (2014-15)	0.00	0.00	0.0%	0.00	Met
	sequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
	psequent Year (2016-17)	0.00	0.00	0.0%	0.00	
Jul	baequent real (2010-17)	0.00	0.00	0.0%	0.00	Met
C.	Transfers Out, County Sc	hool Service Fund *				
	Year (2014-15)	0.00	0.00	0.0%	0.00	Met
	sequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
	osequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
	300quein 1001 (2010-11)	0.001	0.00	0.076	0.00]	MICE
_	· · · · · · · · · · · · · · · · · · ·	operational budget? erating deficits in either the county school service e's Projected Contributions, Transfers, as			No No	
B. S TA E	e transfers used to cover operations ENTRY: Enter an explanation NOT MET - The projected of	erating deficits in either the county school service e's Projected Contributions, Transfers, ar if Not Met for items 1a-1c or if Yes for item 1d. contributions from the unrestricted county school	nd Capital Projects	y school sen	vice fund programs have changed	since budget adoption
5B. S ATA E 1a.	e transfers used to cover operatus of the County Office ENTRY: Enter an explanation NOT MET - The projected of more than the standard for are ongoing or one-time in r	erating deficits in either the county school service e's Projected Contributions, Transfers, ar if Not Met for items 1a-1c or if Yes for item 1d. ontributions from the unrestricted county school any of the current year or subsequent two fiscal y lature. Explain the county office's plan, with time	nd Capital Projects service fund to restricted county years. Identify restricted prograte frames, for reducing or elimination	ms and conti ing the contr	vice fund programs have changed ribution amount for each program ibution.	and whether contribut
B. S TA E	e transfers used to cover operations NTRY: Enter an explanation NOT MET - The projected of more than the standard for	e's Projected Contributions, Transfers, ar if Not Met for items 1a-1c or if Yes for item 1d. contributions from the unrestricted county school	nd Capital Projects service fund to restricted county years. Identify restricted prograte frames, for reducing or elimination	ms and conti ing the contr	vice fund programs have changed ribution amount for each program ibution.	and whether contribut
5B. S ATA E 1a.	tatus of the County Office ENTRY: Enter an explanation NOT MET - The projected of more than the standard for a re ongoing or one-time in response to the control of the country of the cou	erating deficits in either the county school service e's Projected Contributions, Transfers, ar if Not Met for items 1a-1c or if Yes for item 1d. ontributions from the unrestricted county school any of the current year or subsequent two fiscal y lature. Explain the county office's plan, with time	service fund to restricted county years. Identify restricted prograt frames, for reducing or elimination	ms and contr ing the contr cted declinin	vice fund programs have changed ributton amount for each program ibutton. ng enrollment and 3% RRMA com	and whether contribut

; <u>.</u>	MET - Projected transfers o	but have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years,
	Explanation: (required if NOT met)	
ı.	NO - There have been no co	eapital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.
	Project Information: (required if YES)	

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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 Cor	nmitments
--	-----------

af Vaa--

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for Items 1a and 1b, and enter all other data, as applicable.

1.	 Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) 	Yes
	If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?	No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	Remaining		Debt Service (Expenditures)	Principal Balance as of July 1, 2014
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	5	unrestricted general fund 01-0000	obj code 3902	1,753,912
State School Building Loans				
Compensated Absences				539,332
Other Long-term Commitments (do	not include O	PEB):		

BANS 12 Utility rebates/IRS subsidy 01-9019 obj code 7438/7439 3,012,461

Type of Commitment (continued):	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases		***	, , ,	1. 4.7
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	438,478	438,478	438,478	438,478
State School Building Loans Compensated Absences				

Other Long-term Commitments (continued):					
BANS	383,290	379,180	374,908	-:	370,467
Total Annual Payments:	821,768	817,658	813,386		808,945
Has total annual navment increased over		No	No	Ma	22010 10

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S6B. Co	parison of the County Office's Annual Payments to Prior Year Annual Payment
DATA EI	RY: Enter an explanation if Yes.
	- Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.
	Explanation: (required if Yes to increase in total annual payments)
	tification of Decreases to Funding Sources Used to Pay Long-term Commitments RY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
1. 1	I 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. 1	- 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

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable, Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
 - b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
 - c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes	
No	
No	

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?
- If based on an actuarial valuation, indicate the date of the OPEB valuation

(Form 01CS, Item S7A)	First Interim
15,238,146.00	15,238,146,00
11,149,804.00	11,607,550.00
Estimated	Estimated

OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2014-15) 1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2014-15)

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

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2014-15)

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

d. Number of retirees receiving OPEB benefits Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)

(Form 01CS, Item S7A)	First Interim
1,639,567.00	1,600,473.00
1,735,690.00	1,713,714.00
1,782,378.00	1,735,829.00

1,074,221.00 1,097,186.00 1,068,862.00 1.091.217.00 1,100,898.00 1,078,204.00

1,080,033.00	1,091,475.00
1,116,448.00	1,002,762.00
1,154,187.00	893,043.00

94	92
84	75
74	57

4.	-Comments
4.	Comments

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

Budget Adoption

a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB,	
which is covered in Section S7A) (If No, skip items 1b-4)	No
If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n∕a
If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
Out I access to the little	Budget Adoption (Form 01CS, Item S7B) First Interim
Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	(Form of CS, tell 378)
. Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)	
b. Amount contributed (funded) for self-insurance programs	
Current Year (2014-15) 1st Subsequent Year (2015-16)	
2nd Subsequent Year (2016-17)	
. Comments:	

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S8. Status of Labor Agreements

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

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

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

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

S8A.	Cost Analysis of County Offic	e's Labor Agreements - Certificated (No	on-management) Employees		
DATA	ENTRY: Click the appropriate Yes	or No button for "Status of Certificated Labor	r Agreements as of the Previous R	Reporting Period." There are no extract	tions in this section.
Statu Were	all certificated labor negotiations se		No		
		es, complete number of FTEs, then skip to s lo, continue with section S8A.	ection S8B.		
Certif	icated (Non-management) Salary	and Benefit Negotiations Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	er of certificated (non-management equivalent (FTE) positions		179.4	184.4	184.
1a.	Have any salary and benefit neg	otiations been settled since budget adoption?			
		es, and the corresponding public disclosure			
	hav	ve not been filed with the CDE, complete que	stions 2-4. No		
	If N	lo, complete questions 5 and 6.			
1b.	Are any salary and benefit negot	iations still unsettled? 'es, complete questions 5 and 6.	Yes		
<u>legot</u> 2.	lations Settled Since Budget Adopti Per Government Code Section 3	i <u>on</u> 547.5(a), date of public disclosure board mee	eting:		
3.	Period covered by the agreemen	t: Begin Date:	End C	Pate:	
4.	Salary settlement:		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement in projections (MYPs)?	cluded in the interim and multiyear			
	Tot	One Year Agreement al cost of salary settlement			
4	% 0	change in salary schedule from prior year or			
	Tot	Multiyear Agreement al cost of salary settlement			
		change in salary schedule from prior year ay enter text, such as "Reopener")			
	lde	ntify the source of funding that will be used to	support multiyear salary commitm	nents:	
		.1			
	-			-	· ·
	ations Not Settled				
5.	Cost of a one percent increase in	salary and statutory benefits	118,000 Current Year	1st Subsequent Year	2nd Subsequent Year
			(2014-15)	(2015-16)	(2016-17)
6.	Amount Included for any tentative	and any and and other transport	0	0	

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

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

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

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

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

If Yes, explain the nature of the new costs:

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

Yes		
330,000	333,300	336,633

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
102,293	103,316	104,349
	1.0%	1.0%

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

6	9

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DATA	ENTRY: Click the appropriate Yes or No bu	utton for "Status of Classified Labor A	greements as of the Previous R	eporting Period." There are no extraction	ons in this section.
Status Were		he Previous Reporting Period f budget adoption? plete number of FTEs, then skip to se nue with section S8B.	ection S8C. No		
Classi	fied (Non-management) Salary and Bend	efit Negotiations Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Numbe positio	er of classified (non-management) FTE ns	228.0	217.8	222.4	222.4
1a.	Have any salary and benefit negotiations	heen settled since hudget adoption?			
,,,,	If Yes, and	the corresponding public disclosure open filed with the CDE, complete ques	locuments		
	If No, comp	lete questions 5 and 6.			
1b.	Are any salary and benefit negotiations st	till unsettled? plete questions 5 and 6.	Yes		
Vegotia 2.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a)	, date of public disclosure board mee	ting:		
3.	Period covered by the agreement:	Begin Date:	End	Date:	
4.	Salary settlement:		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4.	Salary settlement: Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear			D-11-112- NO.11
4.	Is the cost of salary settlement included in	L			D-11-112- NO.11
4.	Is the cost of salary settlement included in projections (MYPs)?	One Year Agreement f salary settlement			Driver 10 2 10 2 1
4.	Is the cost of salary settlement included in projections (MYPs)? Total cost o	One Year Agreement			Drivers 100 at 1
4.	Is the cost of salary settlement included in projections (MYPs)? Total cost o % change in	One Year Agreement f salary settlement n salary schedule from prior year or Multiyear Agreement			Dra-912- No. 1
4.	Is the cost of salary settlement included in projections (MYPs)? Total cost o % change in	One Year Agreement f salary settlement n salary schedule from prior year or			Driver 10 2 10 2 1
4.	Is the cost of salary settlement included in projections (MYPs)? Total cost o % change in Total cost o	One Year Agreement f salary settlement n salary schedule from prior year or Multiyear Agreement			Drivery 1000.
4.	Is the cost of salary settlement included in projections (MYPs)? Total cost of salary settlement included in projections (MYPs)? Total cost of salary settlement included in projections (MYPs)?	One Year Agreement f salary settlement or Multiyear Agreement f salary settlement a salary settlement or	(2014-15)	(2015-16)	Driver 10 2 10 2 1
4.	Is the cost of salary settlement included in projections (MYPs)? Total cost of salary settlement included in projections (MYPs)? Total cost of salary settlement included in projections (MYPs)?	One Year Agreement f salary settlement or Multiyear Agreement f salary settlement n salary settlement n salary settlement n salary settlement n salary schedule from prior year lext, such as "Reopener")	(2014-15)	(2015-16)	Dra-109- 10-3.
4.	Is the cost of salary settlement included in projections (MYPs)? Total cost of salary settlement included in projections (MYPs)? Total cost of salary settlement included in projections (MYPs)?	One Year Agreement f salary settlement or Multiyear Agreement f salary settlement n salary settlement n salary settlement n salary settlement n salary schedule from prior year lext, such as "Reopener")	(2014-15)	(2015-16)	D-11-112- NO.11
	Is the cost of salary settlement included in projections (MYPs)? Total cost of salary settlement included in projections (MYPs)? Total cost of salary settlement included in projections (MYPs)?	One Year Agreement f salary settlement or Multiyear Agreement f salary settlement n salary settlement n salary settlement n salary settlement n salary schedule from prior year lext, such as "Reopener")	(2014-15)	(2015-16)	Dra-109- 10-3.

Amount included for any tentative salary schedule increases

0

0

0

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

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

2nd Subsequent Year **Current Year** 1st Subsequent Year (2014-15)(2015-16)(2016-17)Yes Yes Yes 3,728,440 4,009,079 4,189,488 93.0% 93.0% 93.0% included 4.5% 4.5%

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

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

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

Yes		
356,000	363,120	370,382

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

Classified (Non-management) Step and Column Adjustments

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Yes	Yes	Yes
		211,242	215,467
15		2.0%	2.0%

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

No

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

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

that have occurred since budget ad	•	•	•
and the same of th			

No

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Number of management, supervisor, and confidential FTE positions 68.2 67.4 68.4 1a. Have any salary and benefit negotilations been settled since budget adoption? If Yes, and the corresponding public disclosure documents have not been filled with the CDE, complete question 2. If No, complete questions 3 and 4. 1b. Are any salary and benefit negotilations still unsettled? If Yes, complete questions 3 and 4. Negotilations Settled Since Budget Adoption 2. Salary settlement: Current Year 1st Subsequent Year 2nd Subsequent Year	sequent Year 16-17)
Were all managerial/confidential labor negotiations settled as of budget adoption? If Yes or n/a, complete number of FTEs, then skip to S9. If No, continue with section S8C. Management/Supervisor/Confidential Salary and Benefit Negotiations Prior Year (2nd Interim) Current Year 1st Subsequent Year 2nd Subsequent Year (2013-14) (2014-15) (2015-16) (20 Number of management, supervisor, and confidential FTE positions 68.2 67.4 68.4 1a. Have any salary and benefit negotiations been settled since budget adoption? If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2. If No, complete questions 3 and 4. 1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 3 and 4. Negotiations Settled Since Budget Adoption 2. Salary settlement: Current Year 1st Subsequent Year 2nd Subsequent Ye	16-17)
Prior Year (2nd Interim) Current Year (2014-15) 1st Subsequent Year 2nd Subsequent Year (2013-14) (2014-15) (2015-16	16-17)
Number of management, supervisor, and confidential FTE positions 68.2 67.4 68.4 1a. Have any salary and benefit negotiations been settled since budget adoption? If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2. If No, complete questions 3 and 4. 1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 3 and 4. Negotiations Settled Since Budget Adoption 2. Salary settlement: Current Year 1st Subsequent Year 2nd Subs	
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2. If No, complete questions 3 and 4. 1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 3 and 4. Negotiations Settled Since Budget Adoption 2. Salary settlement: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Subsequent Year 2nd Subsequent Year 3nd Subsequent Ye	
have not been filed with the CDE, complete question 2	
1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 3 and 4. Negotiations Settled Since Budget Adoption 2. Salary settlement: Current Year 1st Subsequent Year 2nd Subsequent	
If Yes, complete questions 3 and 4. Negotiations Settled Since Budget Adoption 2. Salary settlement: Current Year 1st Subsequent Year 2nd Subs	
2. Salary settlement: Current Year 1st Subsequent Year 2nd Subs	
in about the second of the sec	
(2014-15) (2015-16) (20	equent Year
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	16-17)
Total cost of salary settlement	
Change in salary schedule from prior year (may enter text, such as "Reopener")	
egotiations Not Settled	
3. Cost of a one percent increase in salary and statutory benefits 91,546	
120 C	equent Year 16-17)
Amount included for any tentative salary schedule increases 0 0	0
and the same of th	equent Year 16-17)
Are costs of H&W benefit changes included in the interim and MYPs? Yes Yes	res .
2. Total cost of H&W benefits 1,202,110 1,275,015	1,332,391
	9.0%
4. Percent projected change in H&W cost over prior year Included 4.5% 4	.5%
1 Are step & column adjustments included in the budget and MYPs? Yes Yes	equent Year 16-17)
Cost of step & column adjustments 38,344	
anagement/Supervisor/Confidential Current Year 1st Subsequent Year 2nd Subse	16-17) /es 38,535
(2013-10) (2013-10)	16-17) /es 38,535 .5% equent Year
Are costs of other benefits Included in the Interim and MYPs? No No No	16-17) /es 38,535 .5%

Percent change in cost of other benefits over prior year

S9. Status of Other Funds

S9A. I	interim report and multiyear projection for that fund. Explain plans for how and Identification of Other Funds with Negative Ending Fund Balances	I when the negative fund balance will be addressed.
DATA	ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and	provide the reports referenced in Item 1.
1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	No
	If Yes, prepare and submit to the reviewing agency a report of revenues, experience for each fund.	enditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report
2.	If Yes, identify each fund, by name and number, that is projected to have a not and explain the plan for how and when the problem(s) will be corrected.	egative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s)

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ADD	ITIONAL FISCAL INI	DICATORS	,
The fo	llowing fiscal Indicators are de lert the reviewing agency to th	signed to provide additional data for reviewing agencies. A "Yes" answer to e need for additional review.	o any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate	Yes or No button for items A2 through A8; Item A1 is automatically comple	eted based on data from Criterion 7.
A1.		ow that the county office will end the current fiscal year with a e county school service fund? (Data from Criterion 7B-1, Cash Balance, ir No)	No
A2.	Is the system of personnel p	osition control independent from the payroll system?	Yes
A3.	Is the County Operations Gr	ant ADA decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools ope ADA, either in the prior or cu	rating in county office boundaries that impact the county office's rrent fiscal year?	No
A5.	or subsequent fiscal years of	d into a bargaining agreement where any of the current fithe agreement would result in salary increases that projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide retired employees?	de uncapped (100% employer paid) health benefits for current or	No
A7.	Does the county office have (If Yes, provide copies to the	any reports that indicate fiscal distress? CDE.)	No
A8.	Have there been personnel of official positions within the last	changes in the superintendent or chief business st 12 months?	No
/hen p	providing comments for additio	nal fiscal indicators, please include the Item number applicable to each co	mment
	Comments: (optional)	A3 - ADA for court and community school declined in 2013-14 and is antic	cipated to decrease again in 2014-15.
	*	Sa.	
ela •		·*.	
		8	

End of County Office First Interim Criteria and Standards Review

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

Ĭ	S	S	U	E
,,			-	_

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

ANALYSIS

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

RECOMMENDATION

Information only

Approved _	Biller	Item No.	7.2.2
	Associate Superintendent	Page 1 of	8
Date	12/05/14	Bd. Agenda	12/10/14

CONTRA COSTA COUNTY OFFICE OF EDUCATION



TREASURY REPORT SEPTEMBER 30, 2014

BOARD OF TRUSTEES

Daniel A. Gomes - Vice President

Pamela Mirabella - Clerk

Cynthia T. Ruehlig - Member

Richard P. Asadoorian - Member

Christine Deane - Member

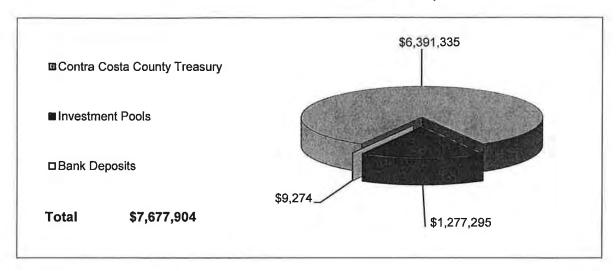
Ellen M. Elster – In Memoriam

SUPERINTENDENT OF SCHOOLS Joseph A. Ovick, Ed.D.

Contra Costa County Office of Education TREASURY REPORT

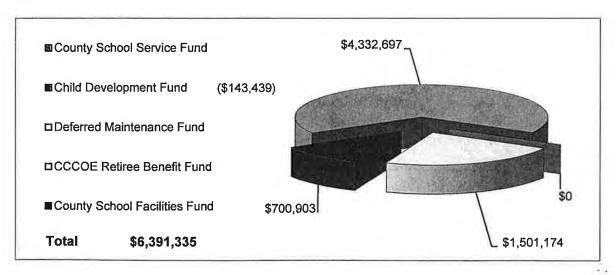
INVESTMENTS BY TYPE

FOR THE PERIOD ENDED SEPTEMBER 30, 2014



FUNDS IN CONTRA COSTA TREASURY

FOR THE PERIOD ENDED SEPTEMBER 30, 2014



2014/15 INTEREST SUMMARY

	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD
01 01 01					
Contra Costa County Treasury	\$18,769				\$18,769
Investment Pools	778				778
TOTAL	\$19,547				\$19,547

Contra Costa County Office of Education TREASURY REPORT

SUMMARY

FOR THE PERIOD ENDED SEPTEMBER 30, 2014

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

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

Bill Clark

Bill Clark

Associate Superintendent, Business & Administrative Services

Contra Costa County Office of Education TREASURY REPORT

FUNDS IN COUNTY TREASURY

FOR THE PERIOD ENDED SEPTEMBER 30, 2014

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

FUNDS WITH BANK INSTITUTIONS

FOR THE PERIOD ENDED SEPTEMBER 30, 2014

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

Contra Costa County Office of Education TREASURY REPORT

FUNDS IN INVESTMENT POOLS

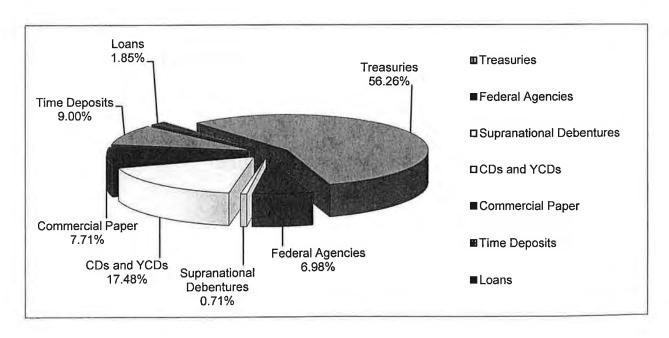
FOR THE PERIOD ENDED SEPTEMBER 30, 2014

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

Note 1: Book value for the LAIF Pool is the contractual withdrawal amount.

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

LAIF PORTFOLIO COMPOSITION Pooled Money Investment Account - \$56.4 Billion For the Period Ended September 30, 2014



Contra Costa County Office of Education TREASURY REPORT

COUNTY INVESTMENT POOL SUMMARY

FOR THE PERIOD ENDED SEPTEMBER 30, 2014

Туре	Par Value	Cost	Fair Value
Investments Managed by Treasurer's Office			
U.S. Treasuries (STRIPS, Bills, Notes)	\$ 31,055,000	\$ 31,983,990	\$ 31,641,654
110.4			
U.S. Agencies			
Federal Agriculture Mortgage Corporation	1.4	-	-
Federal Home Loan Banks	85,994,857	86,106,480	86,026,219
Federal National Mortgage Association	87,915,000	89,354,861	88,216,276
Federal Farm Credit Banks	54,574,000	54,641,266	54,613,053
Federal Home Loan Mortgage Corporation	83,394,000	83,705,082	83,281,285
Municipal Bonds	6,620,000	6,888,246	6,888,246
Subtotal	318,497,857	320,695,935	319,025,079
Money Market Instruments			
Bankers Acceptances	1.02	2	
Repurchase Agreement	0.5	2	
Commercial Paper	542,922,000	542,369,413	542,776,998
Negotiable Certificates of Deposit	335,995,000	335,996,295	336,099,288
Medium Term Certificates of Deposit	4,025,000	4,021,780	4,021,780
Money Market Accounts	565,318	565,318	565,318
Time Deposit	3,336	3,336	3,336
Subtotal	883,510,654	882,956,142	883,466,719
Corporate Notes	99,382,000	99,518,495	99,604,999
TOTAL	1,332,445,511	1,335,154,561	1,333,738,451
Investments Managed by Outside Contractors			
Local Agency Investment Fund	210,721,642	210,721,642	210,759,842
Other			
EBRCS Bond	2,376,094	2,376,094	2,376,094
Miscellaneous (BNY, CCFCU)	110,466	110,466	110,466
Wells Capital Management	44,030,715	44,447,545	44,336,010
CalTRUST (Short-Term Fund)	148,319,213	148,319,213	148,319,213
Subtotal	194,836,488	195,253,318	195,141,783
	,,	100,200,010	100,141,700
TOTAL	405,558,129	405,974,959	405,901,625
Cash	147,616,135	147,616,135	147,616,135
GRAND TOTAL	\$1,885,619,776	\$1,888,745,655	\$1,887,256,210



CONTRA COSTA COUNTY OFFICE OF EDUCATION

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

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

ANALYSIS

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

RECOMMENDATION

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

Approved _	Auller	Item No.	7.2.3
	Associate Superintendent	Page 1 of	3
Date _	12/05/14	Bd. Agenda	12/10/14

CONTRA COSTA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 6-14/15

CERTIFICATE OF SIGNATURES

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

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

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

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

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

AYES:

NOES:
ABSTENTION:
ABSENT:
I certify that the foregoing resolution was duly introduced, passed, and adopted as stated

President

Contra Costa County Board of Education

Contra Costa County Office of Education School District

CERTIFICATE OF SIGNATURES

I, Loreen Joseph C	lerk/Secretary to the Board of Trustees/Education of
signatures shown below are the verified signatures of district (Column No.1). Verified signatures of person school district and Notices of Employment appear or	chool District of Contra Costa County, California certify that the of the members of the governing board of the above-named school or persons authorized to sign orders drawn on the funds of the Column No. 2. These certifications are made in accordance w.* If those authorized to sign orders as shown in Column 2 are the majority of the governing board.
These approved signatures will be considered valid for	or the period of:12/10/14 to _01/05/15
Date of Board action: 12/10/14	Signature Clerk (Secretary of the Board)
	Signatures of Personnel and/or Members of the
Signatures of Members of Governing Board	Governing Board authorized to Sign Warrants, Orders for Salary Payment, Notice of Employment, and Contracts.
Signature:	Signature: Signature:
Typed:PRESIDENT of the Board of Trustees/Education	Typed: Joseph A. Ovick, Ed.D. Title: County Superintendent of Schools
PRESIDENT of the board of Trustees, Education	
Signature:	Signature:
Typed:	Typed: Karen Sakata
CLERK of the Board of Trustees/Education	Title: Deputy Superintendent
Signature:	Signature:
Typed:	Typed: Bill Clark
MEMBER of the Board of Trustees/Education	Title: Associate Superintendent
Signature:	Signature:
Typed:	Typed: Pamela Comfort
MEMBER of the Board of Trustees/Education	Title: Associate Superintendent
Signature:	Signature:
Typed:	Typed: Katie Gaines
MEMBER of the Board of Trustees/Education	Title: Associate Superintendent
Signature:	Signature:
Typed:	Signature:Typed: _Mac Carey
MEMBER of the Board of Trustees/Education	Title: Chief Technology Officer
Signature:	Signature:
Typed:	Typed: Terry Koehne
MEMBER of the Board of Trustees/Education	Title: Chief Communications Officer
	ng Number of Signatures District Requires:
If the Board has given special instructions for signir	ig Mulliper of Digitatures District Requires.
warrants or orders, please attach a copy of the	**O .1
resolution to this form.	**Order of Salary Payment
	On "A" Warrants – Payroll
NOTE: Please TYPE name under signature.	On "B" Warrants – Accts Payable
	On Notice of Employment
24	On Contracts
*K-12 Districts 42632, 42633, 44843	**States how many signatures are required for warrant batch appro

G:\dist_bus\GDRIVE\FORMS\Certificate of Signatures.doc

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

IS	SS	I	Œ

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

ANALYSIS

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

RECOMMENDATION

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

2.1.		
	Item No.	7.2.4
Associate Superintenaent	Page 1 of	3
12/05/14	Bd. Agenda	12/10/14
	Associate Superintendent 12/05/14	Associate Superintendent Page 1 of

CONTRA COSTA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 7-14/15

CERTIFICATE OF SIGNATURES

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

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

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

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

is 10th d

- 1 - J	, , ,
PASSED AND ADOPTED by the day of December, 2014.	e Contra Costa County Board of Education thi
AYES:	
NOES:	
ABSTENTION:	
ABSENT:	
I certify that the foregoing resolution	was duly introduced, passed, and adopted as stated
	President
	Contra Costa County Board of Education

Contra Costa County Office of Education

School District

CERTIFICATE OF SIGNATURES

I, Loreen Joseph	Clerk/Secretary to the Board of Trustees/Education of
signatures shown below are the verified signatures of district (Column No.1). Verified signatures of person school district and Notices of Employment appear of	school District of Contra Costa County, California certify that the of the members of the governing board of the above-named school in or persons authorized to sign orders drawn on the funds of the in Column No. 2. These certifications are made in accordance ow.* If those authorized to sign orders as shown in Column 2 are the majority of the governing board.
These approved signatures will be considered valid	for the period of: <u>01/05/15</u> to <u>12/31/15</u>
Date of Board action: 12/10/14	SignatureClerk (Secretary of the Board)
	Clerk (Secretary of the Boara)
	Signatures of Personnel and/or Members of the
Signatures of Members of Governing Board	Governing Board authorized to Sign Warrants, Orders for Salary Payment, Notice of Employment, and Contracts.
Signature:	Signature:
Typed:	Typed: Karen Sakata
PRESIDENT of the Board of Trustees/Education	Title: County Superintendent of Schools
Signature:	Signature:
Typed:	Typed: Bill Clark
CLERK of the Board of Trustees/Education	Title: Associate Superintendent
Signature:	Signature:
Typed:	Typed: Pamela Comfort
MEMBER of the Board of Trustees/Education	Title: Associate Superintendent
Signature:	Signature:
	Signature:
Typed:MEMBER of the Board of Trustees/Education	Title: Associate Superintendent
WIDNIED OF the Board of Tradeous/Baddusian	
Signature:	Signature:
Typed:	Typed: Mac Carey
MEMBER of the Board of Trustees/Education	Title: Chief Technology Officer
Signature:	Signature:
Transit	Signature: Typed:Terry Koehne
Typed:MEMBER of the Board of Trustees/Education	Title: Chief Communications Officer
Signature:	Signature:
Typed:	Typed:
MEMBER of the Board of Trustees/Education	Title:
If the Board has given special instructions for signi	ng Number of Signatures District Requires:
warrants or orders, please attach a copy of the	**Order of Salary Payment
resolution to this form.	On "A" Warrants – Payroll
NOTE: Places TVPF name under signature	On "B" Warrants – Accts Payable
<u>NOTE</u> : Please <u>TYPE</u> name under signature.	On Notice of Employment
	On Contracts
*K-12 Districts 42632, 42633, 44843	**States how many signatures are required for warrant batch approve

^{*}K-12 Districts 42632, 42633, 44843
G:\dist_bus\GDRIVE\FORMS\Certificate of Signatures.doc

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

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

ANALYSIS

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

RECOMMENDATION

Approve Lease Agreement.

Approved_	Bully	Item No
	Associate Superintendent	Page 1 of4
Date	12/05/14	Bd, Agenda <u>12/10/14</u>



77 Santa Barbara Road • Pleasant Hill, CA 94523 • (925) 942-3388

LEASE AGREEMENT/ COUNTY OFFICE WORK SPACE

- 1. PARTIES: Effective on January 1, 2015, the Antioch Unified School District, hereinafter called DISTRICT, and the Contra Costa County Board of Education, hereinafter called COUNTY BOARD, mutually agree and promise as follows:
- 2. <u>LEASE OF PREMISES</u>: DISTRICT, in consideration of the rents, hereby leases to COUNTY BOARD, and COUNTY BOARD accepts and takes those certain premises as follows:

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

- 3. AUTHORITY: DISTRICT enters this lease pursuant to Education Code Section 1042(c).
- 4. RENTAL: COUNTY BOARD shall pay to DISTRICT as rent and utility cost for the use of said premises FOUR HUNDRED FIFTY DOLLARS (\$450) per month during the term of this lease. Payments shall be mailed to DISTRICT at Antioch Unified School District, Attn: Business Services, 510 G Street, Antioch, CA 94509-1259.

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

- 5. <u>TERM</u>: The term of this lease is effective January 1, 2015 and ending June 30, 2016. This lease can automatically be extended year to year basis, for up to three (3) additional years at the discretion of the COUNTY BOARD. This lease may be terminated by the COUNTY BOARD or the DISTRICT at any time by giving ninety (90) days written notice to the other PARTY of the date such termination shall be effective.
- 6. <u>USE OF PREMISES</u>: The premises shall be used during the term hereof to provide office space for County Office Programs during/after the regular school day between the hours of 7:00 a.m. and 7:30 p.m., Monday through Friday. The premises will be used for County program staff only, no students or parents will be served at this location.

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

- 7. <u>UTILITY SYSTEMS</u>: DISTRICT will maintain any and all electrical, water, plumbing, heating, ventilating and air conditioning systems in good working order.
- 8. <u>UTILITIES</u>: DISTRICT will provide electrical, water, gas, sewer, services for the leased premises and will replace any and all electrical lamps and ballasts in the lighting system and provide and pay for refuse collection services.
- 9. MAINTENANCE AND REPAIRS/UTILITIES:

- A. DISTRICT shall keep the exterior of the premises in good order, condition and repair, including exterior door and their fixtures, closures and hinges, and the parking lot, grounds and windows.
- B. DISTRICT shall keep and maintain the interior of the premises in good order, condition and repair.
- C. DISTRICT shall provide and install at the direction of the Fire Marshall the necessary number of A-B-C fire extinguishers and exit signs for the premises. DISTRICT shall thereafter maintain, repair and replace said extinguishers.
- D. DISTRICT shall be responsible for the correction of any applicable building, Cal OSHA and/or Fire Code violations; provided COUNTY BOARD shall not be liable for correction of code violations which arise out of and are directly related to a change in COUNTY BOARD'S occupancy of use of said premises.
- E. COUNTY BOARD acknowledges that the building is a non-conforming building approved by the Department of Housing (DOH).
- F. COUNTY BOARD shall pay contract and pay for initial minor repairs and installation of phone, cable and intrusion alarms to the premises.
- 10. <u>ALTERATIONS/FIXTURES AND SIGNS</u>: COUNTY BOARD may make any lawful and proper minor alterations, attach fixtures and signs in or upon the premises which shall remain COUNTY BOARD property and may be removed therefrom by COUNTY BOARD prior to the termination of this lease. All signs to meet with existing code requirements and DISTRICT'S approval. Any such alterations, signs, or fixtures shall be at COUNTY BOARD'S sole cost and expense.
- 11. HOLD HARMLESS: It is understood and agreed that the DISTRICT shall not in any way be responsible for injury to persons or property in and upon said premises while said persons are on COUNTY BOARD business, and shall not be held liable for any liability, claim or suit for damages arising from said injuries, and the COUNTY BOARD hereby agrees to defend, indemnify and hold harmless the DISTRICT from any liability or charges of any kind or character by reason of such injury or damage claim or suit for liability arising therefrom in, around or upon said leased premises, except in the case of any structural, mechanical or other failure of equipment or building owned and maintained by the DISTIRCT which results in damage to any person or property, the DISTRICT shall be held liable.

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

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

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

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

CONTRA COSTA COUNTY BOARD OF EDUCATION	ANTIOCH UNIFIED SCHOOL DISTRICT	
BY	BY	
DATE	DATE	

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

ISSUE

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

ANALYSIS

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

RECOMMENDATION

Approve

Item No. 7.7.2 Page 1 of 2

Bd. Agenda: 12/10/14

Tentative Board Meeting Dates for 2015

Board Meeting	January 14	00 p.m.
	February 4	5:00 p.m.
	February 18	5:00 p.m.
	March 4	5.00 p.m.
	March 18	5.00 p.m.
	April 15	5:00 p.m.
	May 6	5:00 p.m.
Budget Workshop	May 20	4:00 p.m
	May 20	6:00 p.m.
Budget Workshop	June 3	4:00 p.m.
	June 3	6:00 p.m.
	CIP.	5:00 p.m.
	J. ly 15	₹ 5:00 p.m.
	Au us 12	5:00 p.m.
	September 2	5:00 p.m.
	September 16	5:00 p.m.
	Octob	5:00 p.m.
	October 21	5:00 p.m.
	mber 4	5:00 p.m.
	December 9	5:00 p.m.

CONTRA COSTA COUNTY BOARD OF EDUCATION

AGENDA ITEM

IS	S	Ū	E

Policy Committee Members and Possible Meeting Dates

ANALYSIS

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

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

RECOMMENDATION

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

Approved	Biule	Item No.	7.7.3
Associate Superintendent		Page 1 of	1
Date	12/08/14	Bd. Agenda	12/10/14

CONTRA COSTA COUNTY BOARD OF EDUCATION AGENDA ITEM

ISSUE

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

ANALYSIS

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

RECOMMENDATION

Approve

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



CCBE County Member Board Voting Representative Form

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

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

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

The	county board of education
wishes to select	to serve as the county
board representative to vote meeting scheduled Monday	at the CCBE General Breakfast Membership, December 15.
-	below and return it to Charlyn Tuter, CCBE Program ba.org or by fax at (916) 371-3407.

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

ROLL CALL:

Pamela Mirabella, Area 1 Trustee; Christine Deane, Area 2 Trustee; Daniel Gomes, Area 3 Trustee; Richard Asadoorian, Area 4 Trustee; and Cynthia Ruehlig, Area 5 Trustee.

Absent:

None

Others:

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

Presiding:

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

AGENDA REVIEW AND ADOPTION

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

Ayes: Mirabella, Asadoorian, Gomes, Ruehlig, Deane

Noes: None Absent: None Abstain: None

PUBLIC COMMENT

Walter Ruehlig presented a bouquet of flowers to his wife, Board member Cynthia Ruehlig and commended her for setting the bar high as a board member.

RECOGNITIONS - none

CLOSED SESSION - none

PUBLIC HEARING - none

ADMINISTRATIVE ITEMS

SUPERINTENDENT'S REPORT

Karen Sakata, Deputy Superintendent, reported that Dr. Ovick and she recently attended the California County Superintendent's Association (CCSESA) conference. They also attended the Diablo Valley College Principals and Superintendents Breakfast, the Common Core Summit, and the East Bay Leadership Council - Poverty Awareness Workshop. On behalf of Dr. Ovick and the COE staff she thanked outgoing Board members Richard Asadoorian and Cynthia Ruehlig for their service to the students and educators in Contra Costa County.

BUSINESS SERVICESConsider Petition to Renew the Clayton

Valley Charter High School

Comments from the Petitioners

Dave Linzey, Executive Director, Clayton Valley Charter High School (CVCHS) thanked the County Office of Education (COE) staff for their recommendations to the petition. CVCHS has accepted those recommendations. Neil McChesney, thanked the Board for their ongoing support and the COE staff for their diligent and thorough review of the petition. He stated that the school has met or exceeded the four criteria required for petition renewal. He requested that the Board approve the renewal of CVCHS for a five-year renewal term.

Public Comment

Kipp Penovich, Clayton Valley Education Association (CVEA), speaking under item #3 Public Comment, said he hopes there will be oversight for upcoming charters and the drive to expand the schools.

The following spoke in support of renewal of the CVCHS charter petition: Leigh Klock, Kristy Downs, Kevin King, Julie Pierce, Michael Treppa, David Shuey, Marcia Mason, and Megan Kommer.

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

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

Staff presentation of its report on the petition

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

Consider Action to Either Approve Clayton Valley Charter High School Renewal Petition and to Adopt Resolution No. 5-14/15 reflecting approval of the Petition and related factual findings, or to Deny the Petition Ms. Ruehlig asked if the document was made available to the public. Mr. McChesney shared that the petition with changes has been posted on the CVCHS website. In response to a question from Ms. Ruehlig, Mr. Clark explained that it's not a legal requirement for the County Board to be the appellate body for expulsions. Dr. Comfort explained that the COE is not obligated to take expelled students. The district of residence works with the parents to find an alternate placement. Mr. McChesney said it's included in the petition that the district of residence will be notified of expelled students. Ms. Ruehlig asked if there was a conflict of interest regarding the employment of the spouse of an administrator. Megan Kommer explained that the employee in question was interviewed independently of the administrator. Clarification was made that the spouse of the administrator no longer works at the school. Mr. Asadoorian said CVCHS only needed to meet one of four criteria and they have met all four. He said he believes everything has been validated for approval of this petition.

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

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

Ayes: Mirabella, Asadoorian, Gomes, Ruehlig, Deane

Noes: None Absent: None Abstain: None

Review the Legal Standards for the Establishment of a Countywide Charter Petition which differ from a Regular Charter Petition as Governed Under Education Code 47605 Bill Clark, Associate Superintendent, shared that the Board had requested staff bring forth a summary of the differences between a charter petition that is denied by a district then appealed to the County Board and a countywide charter petition presented directly to the County Board. He explained that countywide petitions have unique characteristics and a higher threshold that needs to be met as far as the justification for that countywide petition. Countywide charters must offer services to a pupil population that would benefit from those services that cannot be served as well by a charter school that operates in only one school district. The County Board may impose any additional requirement beyond those required by the law itself that it considers necessary for a sound operation of a countywide school. The hearing on the countywide charter petition will be scheduled for December 10.

Staff Report

None

EDUCATIONAL SERVICES Staff Report

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

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

HUMAN RESOURCES Staff Report

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

COMMUNICATIONS Staff Report

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

TECHNOLOGY SYSTEMS Staff Report

None

BOARD

Legislative Update

None

PUBLIC COMMENT

None

CONSENT AGENDA

Consider approval of minutes of October 15, 2014

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

Consider Acceptance of Public Gift

Donation of Use of Diamond Resorts timeshare (estimated value \$701.50) from Ms. Francis Diaz for East County LMC Transition Program. Ayes: Mirabella, Asadoorian, Gomes, Ruehlig, Deane

Noes: None Absent: None

Abstain: None

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

Ayes: Mirabella, Asadoorian, Gomes, Ruehlig, Deane

Noes: None Absent: None Abstain: None

CORRESPONDENCE/EVENTS CALENDAR

Correspondence: None

Calendar of Events:

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

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

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

BOARD REPORTS OF ACTIVIT IES

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

Meeting adjourned at 7:35 p.m.

Joseph A. Ovick, Ed.D., Ex Officio Secretary County Board of Education

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

These unadopted minutes are summaries and excerpts from the regular meeting of November 5, 2014, and are subject to amendments and/or correction prior to the approval of the County Board of Education.

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

CONTRA COSTA COUNTY BOARD OF EDUCATION AGENDA ITEM

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

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

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

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

EDUCATION CODE 44332

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

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

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

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

Approved Latin James Item No. 9.2

Assistant Superintendent, Human Resources

Page 1 of 9

Bd. Agenda

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

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TOTALS		Sub Total	CCC Districts	CCC Office of Education	DESIGNATED SUBJ. AE/CTE	Sub Total	Program Director	Site Supervisor	Master Teacher	Teacher	Associate Teacher	Assistant	CHILD CENTER PERMITS	Pupil Personnel	Library Media	Health Services - School Nurse	103 Clinical/Rehabilitative	102 Administrative	101 SERVICE CREDENTIALS	Visually Impaired	Special Education LH/SH/VH	Resource Specialist	Reading Specialist	Ed.Specialist Moderate/Severe	Ed.Specialist Mild/Moderate	Early Childhood	Deaf and Hard of Hearing	CONIRA COSTA COUNTY OFFICES FEDUCATION	Α
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