



SFUSD SAN FRANCISCO
PUBLIC SCHOOLS

OFFICE OF THE CHIEF FINANCIAL OFFICER
BUDGET DIVISION
135 VAN NESS AVENUE
SAN FRANCISCO, CA 94102

BOARD OF EDUCATION
OFFICE OF THE SUPERINTENDENT
555 FRANKLIN STREET
SAN FRANCISCO, CA 94102

SAN FRANCISCO COUNTY OFFICE OF EDUCATION

ADOPTED BUDGET FOR FISCAL YEAR 2015~16



JUNE 23, 2015

BOARD OF EDUCATION

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RICHARD A. CARRANZA

SUPERINTENDENT OF SCHOOLS

JUNE, 2015

Section Break

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

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

Public Hearing: _____ Adoption Date: June 23, 2015

Place: San Francisco, CA Signed: _____
Date: June 23, 2015 Clerk/Secretary of the County Board
Time: _____ (Original signature required)

Contact person for additional information on the budget reports:

Name: Reeta Madhavan
Title: Chief Financial Officer
Telephone: (415) 241-6542
E-mail: _____

To update our mailing database, please complete the following:

Superintendent's Name: Richard A. Carranza
Chief Business Official's Name: Reeta Madhavan
CBO's Title: Chief Financial Officer
CBO's Telephone: (415) 241-6542

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 23, 2015	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

Total liabilities actuarially determined:	\$ 27,902,000.00
Less: Amount of total liabilities reserved in budget:	\$ 31,207,753.00
Estimated accrued but unfunded liabilities:	\$ (3,305,753.00)

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

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

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

Date of Meeting: Jun 23, 2015

For additional information on this certification, please contact:

Name: David George

Title: Director, Risk Management

Telephone: (415) 241-6307

E-mail: georged@sfusd.edu

Section Break

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit Countywide Other Purpose ADA/County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line 27/Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	54,750.00	55,668.57	N/A	Met
Second Prior Year (2013-14)	55,225.00		100.0%	Not Met
First Prior Year (2014-15)	55,669.00	55,668.57	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1e and C2e) (Form A, Lines B1d, C2d, C6d)	District Funded County Program ADA (Form A, Line B2f) (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) (Form A, Lines C1, C3f, C5, C7f)
Third Prior Year (2012-13)	N/A	N/A	N/A	N/A
Second Prior Year (2013-14)	119.60	1,616.79		0.00
First Prior Year (2014-15)	124.28	1,594.70	55,668.57	4,525.79
Historical Average:	121.94	1,605.75	27,834.29	2,262.90

County Office's County Operated Programs ADA Standard:

Budget Year (2015-16) (historical average plus 2%):	124.38	1,637.87	28,390.98	2,308.16
1st Subsequent Year (2016-17) (historical average plus 4%):	126.82	1,669.98	28,947.66	2,353.42
2nd Subsequent year (2017-18) (historical average plus 6%):	129.26	1,702.10	29,504.35	2,398.67

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d, C2d, C6d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1, C3f, C5, C7f)
Budget Year (2015-16)	103.75	1,520.59	55,668.57	4,641.25
1st Subsequent Year (2016-17)	103.75	1,520.59	55,668.57	4,641.25
2nd Subsequent Year (2017-18)	103.75	1,520.59	55,668.57	4,641.25
Status:	Met	Met	Not Met	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

Extracted data from Form A for County Operated Programs ADA Standards is wrong. The cells are locked and do not allow for manual input or corrections.

2. CRITERION: LCFF Revenue

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

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

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

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

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

2B. Alternate Revenue Limit Standard - Excess Property Tax

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

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	10,952,691.00	10,974,621.00	11,195,786.00	11,473,441.49
County Office's Projected Change in LCFF Revenue:		0.20%	2.02%	2.48%

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

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

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

3. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County Office's Change in Funding Level (Criterion 2C):	0.20%	2.02%	2.48%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.80% to 5.20%	-2.98% to 7.02%	-2.52% to 7.48%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2014-15)	106,090,618.39		
Budget Year (2015-16)	113,945,394.21	7.40%	Not Met
1st Subsequent Year (2016-17)	120,786,827.33	6.00%	Met
2nd Subsequent Year (2017-18)	125,620,299.84	4.00%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The increase in the ratio of salary and benefits costs to total expenditures in the budget year (2015-16) is due to the increase in salaries as a result of bargaining settlements and an increase in the CALSTRS employer contribution rate.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County Office's Change in Funding Level (Criterion 2C):	0.20%	2.02%	2.48%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.80% to 10.20%	-7.98% to 12.02%	-7.52% to 12.48%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.80% to 5.20%	-2.98% to 7.02%	-2.52% to 7.48%

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

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

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

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

First Prior Year (2014-15)	13,648,561.60		
Budget Year (2015-16)	13,436,323.83	-1.56%	No
1st Subsequent Year (2016-17)	13,549,649.00	0.84%	No
2nd Subsequent Year (2017-18)	13,667,917.00	0.87%	No

Explanation:
(required if Yes)

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

First Prior Year (2014-15)	42,023,992.34		
Budget Year (2015-16)	43,518,928.00	3.56%	No
1st Subsequent Year (2016-17)	43,152,489.00	-0.84%	No
2nd Subsequent Year (2017-18)	44,063,544.00	2.11%	No

Explanation:
(required if Yes)

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

First Prior Year (2014-15)	86,380,584.00		
Budget Year (2015-16)	97,933,944.25	13.37%	Yes
1st Subsequent Year (2016-17)	102,222,968.00	4.38%	No
2nd Subsequent Year (2017-18)	104,966,107.00	2.68%	No

Explanation:
(required if Yes)

The increase in Other Local Revenue in the budget year is due to an increase in the contribution from the SFUSD to the SF COE to fund the increased cost of salaries resulting from bargaining settlements and the increased costs of the CALSTRS employer contribution costs, as well as for other non-personnel needs

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

First Prior Year (2014-15)	3,512,323.62		
Budget Year (2015-16)	3,990,357.90	13.61%	Yes
1st Subsequent Year (2016-17)	3,990,357.00	0.00%	No
2nd Subsequent Year (2017-18)	3,990,357.41	0.00%	No

Explanation:
(required if Yes)

Increase in Books & Supplies in the budget year is due to an increase in the spending on non-capital equipment/laptops for classroom teachers.

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

First Prior Year (2014-15)	42,340,287.99		
Budget Year (2015-16)	47,044,723.26	11.11%	Yes
1st Subsequent Year (2016-17)	47,044,724.00	0.00%	No
2nd Subsequent Year (2017-18)	47,044,724.00	0.00%	No

Explanation:
(required if Yes)

Increase in Services and Operating Expenditures in the budget year is due to an increase in the contract to provide transportation for Special Education students as well as an increase in the tuition costs for non-public agencies.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2014-15)	142,053,137.94		
Budget Year (2015-16)	154,889,196.08	9.04%	Met
1st Subsequent Year (2016-17)	158,925,106.00	2.61%	Met
2nd Subsequent Year (2017-18)	162,697,568.00	2.37%	Met

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

First Prior Year (2014-15)	45,852,611.61		
Budget Year (2015-16)	51,035,081.16	11.30%	Not Met
1st Subsequent Year (2016-17)	51,035,081.00	0.00%	Met
2nd Subsequent Year (2017-18)	51,035,081.41	0.00%	Met

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

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

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

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

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

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

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

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

Increase in Books & Supplies in the budget year is due to an increase in the spending on non-capital equipment/laptops for classroom teachers.

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

Increase in Services and Operating Expenditures in the budget year is due to an increase in the contract to provide transportation for Special Education students as well as an increase in the tuition costs for non-public agencies.

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/ Restricted Maintenance Account	28,760,358.82	862,810.76	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

All ongoing and major maintenance costs are budgeted in the SF USD.

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,628,727.00	2,749,701.00	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,842,305.64	1,672,589.23	4,430,164.62
c. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.14)
d. Available Reserves (Lines 1a through 1c)	4,471,032.64	4,422,290.23	4,430,164.48
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	131,436,326.92	137,485,050.02	152,047,976.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	131,436,326.92	137,485,050.02	152,047,976.00
3. County Office's Available Reserve Percentage (Line 1d divided by Line 2c)	3.4%	3.2%	2.9%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.1%	1.1%	1.0%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	584,109.82	2,985,445.97	N/A	Met
Second Prior Year (2013-14)	(48,742.41)	2,608,419.26	1.9%	Met
First Prior Year (2014-15)	7,874.39	25,563,871.61	N/A	Met
Budget Year (2015-16) (Information only)	(126,034.82)	28,760,358.82		

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$5,806,999
1.3%	\$5,807,000	to \$14,514,999
1.0%	\$14,515,000	to \$65,323,000
0.7%	\$65,323,001	and over

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

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

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

County Office's Fund Balance Standard Percentage Level:

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): San Francisco County Office of Education

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	0.00	0.00	0.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals	
Third Prior Year (2012-13)	2,720,678.10	3,886,922.82	N/A Met
Second Prior Year (2013-14)	2,125,991.00	4,471,032.64	N/A Met
First Prior Year (2014-15)	4,482,257.05	4,422,290.23	1.3% Not Met
Budget Year (2015-16) (Information only)	4,430,164.62		

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

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

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

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Contributions to the Special education program were underestimated in the 2013-14 estimated actuals , resulting in a higher projected ending fund balance (i.e. 2014-15 beginning fund balance)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$65,000 (greater of)	0	to \$5,806,999
4% or \$290,000 (greater of)	\$5,807,000	to \$14,514,999
3% or \$581,000 (greater of)	\$14,515,000	to \$65,323,000
2% or \$1,960,000 (greater of)	\$65,323,001	and over

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	165,085,221	171,926,908	176,760,381
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	165,085,221.37	171,926,908.33	176,760,381.25
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	165,085,221.37	171,926,908.33	176,760,381.25
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	3,301,704.43	3,438,538.17	3,535,207.63
6. Reserve Standard - by Amount (From percentage level chart above)	1,960,000.00	1,960,000.00	1,960,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	3,301,704.43	3,438,538.17	3,535,207.63

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

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

Reserve Amounts

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	3,438,538.00	3,535,208.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,304,129.80	883,342.47	234,216.96
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.02)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	4,304,129.78	4,321,880.47	3,769,424.96
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	2.61%	2.51%	2.13%
County Office's Reserve Standard (Section 8A, Line 7):	3,301,704.43	3,438,538.17	3,535,207.63
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(72,319,327.00)			
Budget Year (2015-16)	(81,523,128.00)	9,203,801.00	12.7%	Not Met
1st Subsequent Year (2016-17)	(84,784,053.12)	3,260,925.12	4.0%	Met
2nd Subsequent Year (2017-18)	(88,175,415.24)	3,391,362.12	4.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the county school service fund operational budget? No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met) Contribution from the County Unrestricted General Fund to the Special Education program is higher in order to fund bargained increases and higher CALSTRS employer contribution rates.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
TOTAL:				0

Type of Commitment (continued)	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2014-15)?	No	No	No	No

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase
in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

All county office employees are employees of teh district and participate in OPEB offered through the district. The post-employment benefits plan is a defined benefits health care plan administered by teh Health Services System of teh City & County of San Francisco. The non-Medicare retirees pay 50% of active employees contribution up to a cap and Medicare retirees pay 50% of the difference between active employee contributions up to a cap.

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

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

	Self-Insurance Fund	Government Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	0.00
b. OPEB unfunded actuarial accrued liability (UAAL)	0.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	
Actuarial	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Nov 23, 2013

5. OPEB Contributions

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	7,348,833.76	7,348,833.76	7,348,833.76
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,348,833.76	7,348,833.76	7,348,833.76
d. Number of retirees receiving OPEB benefits	included in SFUSD count	included in SFUSD count	included in SFUSD count

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

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

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

No

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

The self-insurance program for workers compensation and dental benefits is operated by the district.
--

3. Self-Insurance Liabilities

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

0.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employee:

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	710.5	671.0	671.0	671.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

Dec 09, 2014

3. Period covered by the agreement:

Begin Date: Jul 01, 2014 End Date: Jun 30, 2017

4. Salary settlement:

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

1,560,152	3,182,710	4,820,870
-----------	-----------	-----------

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

2.7%	5.8%	Reopener
------	------	----------

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

Additional contributions from the district's unrestricted general funds to the COE

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	720.5	714.0	714.0	714.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled

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

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

4. Salary settlement:

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or
Multiyear Agreement

Total cost of salary settlement	1,478,396	3,001,144	4,553,460
% change in salary schedule from prior year (may enter text, such as "Reopener")	2.7%	5.8%	Reopener

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

Increase in the contribution to SF COE from the SFUSD , county program awards and reductions in other non-personnel items.

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other
List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	25.4	29.6	29.6	29.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	93,644	98,326	99,309
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2015

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1.** Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)
- A4.** Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?
- A5.** Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE)
- A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A5-District has signed a three-year agreement with its major bargaining units that includes salary increase of 4% in the first year, 3% in the second year and 5% in the third year. The increases are staggered to take effect on July 1st and January 1st; however, the effective increases do exceed the projected COLA. A7-The SF COE is a single district county and all financial, HR and administrative staff and systems are shared
A9-The previous CFO retired on January 30, 2015 and the Executive Director of Budget Services was selected as the new CFO

End of County Office Budget Criteria and Standards Review

Section Break

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	10,952,691.00	0.00	10,952,691.00	10,974,621.00	0.00	10,974,621.00	0.2%
2) Federal Revenue		8100-8299	0.00	13,648,561.60	13,648,561.60	0.00	13,436,323.83	13,436,323.83	-1.6%
3) Other State Revenue		8300-8599	557,798.00	41,466,194.34	42,023,992.34	1,499,052.00	42,019,876.00	43,518,928.00	3.6%
4) Other Local Revenue		8600-8799	86,380,584.00	0.00	86,380,584.00	97,683,779.00	250,165.25	97,933,944.25	13.4%
5) TOTAL, REVENUES			97,891,073.00	55,114,755.94	153,005,828.94	110,157,452.00	55,706,365.08	165,863,817.08	8.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,873,588.48	46,245,659.35	49,119,247.83	3,063,010.43	47,536,736.16	50,599,746.59	3.0%
2) Classified Salaries		2000-2999	332,715.67	28,095,528.38	28,428,244.05	325,848.06	31,122,622.70	31,448,470.76	10.6%
3) Employee Benefits		3000-3999	1,254,845.83	27,288,280.68	28,543,126.51	1,294,822.86	30,602,354.00	31,897,176.86	11.8%
4) Books and Supplies		4000-4999	167,505.62	3,344,818.00	3,512,323.62	263,764.49	3,726,593.41	3,990,357.90	13.6%
5) Services and Other Operating Expenditures		5000-5999	22,701,395.81	19,638,892.18	42,340,287.99	24,645,714.54	22,399,008.72	47,044,723.26	11.1%
6) Capital Outlay		6000-6999	0.00	104,746.00	104,746.00	0.00	104,746.00	104,746.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,766,179.80)	1,766,179.80	0.00	(832,801.56)	832,801.56	0.00	0.0%
9) TOTAL, EXPENDITURES			25,563,871.61	126,484,104.39	152,047,976.00	28,760,358.82	136,324,862.55	165,085,221.37	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			72,327,201.39	(71,369,348.45)	957,852.94	81,397,093.18	(80,618,497.47)	778,595.71	-18.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(72,319,327.00)	72,319,327.00	0.00	(81,523,128.00)	81,523,128.40	0.40	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(72,319,327.00)	72,319,327.00	0.00	(81,523,128.00)	81,523,128.40	0.40	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,874.39	949,978.55	957,852.94	(126,034.82)	904,630.93	778,596.11	-18.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	4,422,290.23	3,467,173.42	7,889,463.65	4,430,164.62	4,417,151.97	8,847,316.59	12.1%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			4,422,290.23	3,467,173.42	7,889,463.65	4,430,164.62	4,417,151.97	8,847,316.59	12.1%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			4,422,290.23	3,467,173.42	7,889,463.65	4,430,164.62	4,417,151.97	8,847,316.59	12.1%
2) Ending Balance, June 30 (E + F1e)									
			4,430,164.62	4,417,151.97	8,847,316.59	4,304,129.80	5,321,782.90	9,625,912.70	8.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,417,152.11	4,417,152.11	0.00	5,321,782.92	5,321,782.92	20.5%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									
		9790	4,430,164.62	(0.14)	4,430,164.48	4,304,129.80	(0.02)	4,304,129.78	-2.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	9,748,135.00	0.00	9,748,135.00	9,901,951.00	0.00	9,901,951.00	1.6%
Education Protection Account State Aid - Current Year		8012	772,198.00	0.00	772,198.00	699,578.00	0.00	699,578.00	-9.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	469.00	0.00	469.00	457.00	0.00	457.00	-2.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	106,013.00	0.00	106,013.00	105,577.00	0.00	105,577.00	-0.4%
Unsecured Roll Taxes		8042	6,561.00	0.00	6,561.00	7,391.00	0.00	7,391.00	12.7%
Prior Years' Taxes		8043	48.00	0.00	48.00	50.00	0.00	50.00	4.2%
Supplemental Taxes		8044	2,909.00	0.00	2,909.00	2,525.00	0.00	2,525.00	-13.2%
Education Revenue Augmentator Fund (ERAF)		8045	311,207.00	0.00	311,207.00	250,935.00	0.00	250,935.00	-19.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,151.00	0.00	5,151.00	6,157.00	0.00	6,157.00	19.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,952,691.00	0.00	10,952,691.00	10,974,621.00	0.00	10,974,621.00	0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,952,691.00	0.00	10,952,691.00	10,974,621.00	0.00	10,974,621.00	0.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,899,594.00	10,899,594.00	0.00	10,899,594.00	10,899,594.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,664,837.63	1,664,837.63	0.00	1,674,256.83	1,674,256.83	0.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		264,432.60	264,432.60		291,107.00	291,107.00	10.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		249,716.81	249,716.81		185,180.00	185,180.00	-25.8%
NCLB: Title II, Part A, Teacher Quality	4035	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		10,144.97	10,144.97		0.00	0.00	-100.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		476,273.00	476,273.00		302,624.00	302,624.00	-36.5%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	83,562.59	83,562.59	0.00	83,562.00	83,562.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	13,648,561.60	13,648,561.60	0.00	13,436,323.83	13,436,323.83	-1.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		35,529,319.00	35,529,319.00		36,157,559.00	36,157,559.00	1.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	945,016.09	945,016.09	0.00	1,721,711.00	1,721,711.00	82.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	240,798.00	0.00	240,798.00	1,199,052.00	0.00	1,199,052.00	397.9%
Lottery - Unrestricted and Instructional Materials		8560	300,000.00	100,000.00	400,000.00	300,000.00	120,000.00	420,000.00	5.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		43,668.00	43,668.00		43,668.00	43,668.00	0.0%
California Clean Energy Jobs Act	6230	8590		104,746.00	104,746.00		104,746.00	104,746.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Educator	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		42,752.52	42,752.52		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,000.00	4,700,692.73	4,717,692.73	0.00	3,872,192.00	3,872,192.00	-17.9%
TOTAL, OTHER STATE REVENUE			557,798.00	41,466,194.34	42,023,992.34	1,499,052.00	42,019,876.00	43,518,928.00	3.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	0.00	85,000.00	100,000.00	0.00	100,000.00	17.6%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	25,000.00	0.00	25,000.00	0.00	250,165.25	250,165.25	900.7%
Tuition		8710	0.00	0.00	0.00	10,500,000.00	0.00	10,500,000.00	New
All Other Transfers In		8781-8783	86,270,584.00	0.00	86,270,584.00	87,083,779.00	0.00	87,083,779.00	0.9%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,380,584.00	0.00	86,380,584.00	97,683,779.00	250,165.25	97,933,944.25	13.4%
TOTAL, REVENUES			97,891,073.00	55,114,755.94	153,005,828.94	110,157,452.00	55,706,365.08	165,863,817.08	8.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,100,773.53	31,840,500.02	33,941,273.55	2,056,348.26	31,421,153.87	33,477,502.13	-1.4%
Certificated Pupil Support Salaries		1200	26,986.52	11,706,756.41	11,733,742.93	282,710.43	12,765,444.43	13,048,154.86	11.2%
Certificated Supervisors' and Administrators' Salaries		1300	634,406.14	1,744,642.33	2,379,048.47	723,951.74	2,156,282.29	2,880,234.03	21.1%
Other Certificated Salaries		1900	111,422.29	953,760.59	1,065,182.88	0.00	1,193,855.57	1,193,855.57	12.1%
TOTAL, CERTIFICATED SALARIES			2,873,588.48	46,245,659.35	49,119,247.83	3,063,010.43	47,536,736.16	50,599,746.59	3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	14,929.96	24,479,035.19	24,493,965.15	16,105.15	27,356,738.94	27,372,844.09	11.8%
Classified Support Salaries		2200	4,879.58	70,580.44	75,460.02	14,442.69	26,173.11	40,615.80	-46.2%
Classified Supervisors' and Administrators' Salaries		2300	41,146.21	413,449.71	454,595.92	42,660.45	515,317.18	557,977.63	22.7%
Clerical, Technical and Office Salaries		2400	199,223.45	1,067,611.38	1,266,834.83	165,843.48	1,368,410.28	1,534,253.76	21.1%
Other Classified Salaries		2900	72,536.47	2,064,851.66	2,137,388.13	86,796.29	1,855,983.19	1,942,779.48	-9.1%
TOTAL, CLASSIFIED SALARIES			332,715.67	28,095,528.38	28,428,244.05	325,848.06	31,122,622.70	31,448,470.76	10.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	257,655.41	4,076,682.03	4,334,337.44	333,204.53	5,138,092.28	5,471,296.81	26.2%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	204,820.34	3,149,180.38	3,354,000.72	93,030.08	3,360,484.40	3,453,514.48	3.0%
Health and Welfare Benefits		3401-3402	420,098.07	10,741,273.51	11,161,371.58	428,263.52	12,344,179.69	12,772,443.21	14.4%
Unemployment Insurance		3501-3502	1,637.31	40,809.21	42,446.52	1,806.26	40,582.18	42,388.44	-0.1%
Workers' Compensation		3601-3602	96,701.46	2,421,377.20	2,518,078.66	121,260.80	2,687,439.36	2,808,700.16	11.5%
OPEB, Allocated		3701-3702	273,933.24	6,858,958.35	7,132,891.59	317,257.67	7,031,576.09	7,348,833.76	3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,254,845.83	27,288,280.68	28,543,126.51	1,294,822.86	30,602,354.00	31,897,176.86	11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	477.96	0.00	477.96	490.00	0.00	490.00	2.5%
Books and Other Reference Materials		4200	2,759.16	0.00	2,759.16	10,000.00	10,000.00	20,000.00	624.9%
Materials and Supplies		4300	119,157.87	2,563,779.04	2,682,936.91	102,210.49	2,963,175.74	3,065,386.23	14.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	45,110.63	781,038.96	826,149.59	151,064.00	753,417.67	904,481.67	9.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			167,505.62	3,344,818.00	3,512,323.62	263,764.49	3,726,593.41	3,990,357.90	13.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	15,052,426.53	15,052,426.53	0.00	18,970,035.79	18,970,035.79	26.0%
Travel and Conferences		5200	236,978.86	457,675.34	694,654.20	229,138.72	209,204.75	438,343.47	-36.9%
Dues and Memberships		5300	61,952.64	300.00	62,252.64	86,000.00	10,000.00	96,000.00	54.2%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,331.96	149,500.00	174,831.96	25,958.90	279,212.13	305,171.03	74.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,374,716.68	3,908,281.13	26,282,997.81	24,301,641.52	2,889,748.38	27,191,389.90	3.5%
Communications		5900	2,415.67	70,709.18	73,124.85	2,975.40	40,807.67	43,783.07	-40.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,701,395.81	19,638,892.18	42,340,287.99	24,645,714.54	22,399,008.72	47,044,723.26	11.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	104,746.00	104,746.00	0.00	104,746.00	104,746.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	104,746.00	104,746.00	0.00	104,746.00	104,746.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,766,179.80)	1,766,179.80	0.00	(832,801.56)	832,801.56	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,766,179.80)	1,766,179.80	0.00	(832,801.56)	832,801.56	0.00	0.0%
TOTAL, EXPENDITURES			25,563,871.61	126,484,104.39	152,047,976.00	28,760,358.82	136,324,862.55	165,085,221.37	8.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(72,319,327.00)	72,319,327.00	0.00	(81,523,128.00)	81,523,128.40	0.40	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(72,319,327.00)	72,319,327.00	0.00	(81,523,128.00)	81,523,128.40	0.40	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(72,319,327.00)	72,319,327.00	0.00	(81,523,128.00)	81,523,128.40	0.40	New

Section Break

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)		49,548.08	49,548.08	49,506.73	49,506.73	49,506.73
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	49,548.08	49,548.08	49,506.73	49,506.73	49,506.73
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	42.05	42.05	42.05	25.85	25.85	25.85
b. Special Education-Special Day Class	1,429.99	1,429.99	1,429.99	1,372.07	1,372.07	1,372.07
c. Special Education-NPS/LCI	16.89	16.89	16.89	21.23	21.23	21.23
d. Special Education Extended Year	105.77	105.77	105.77	101.44	101.44	101.44
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1,594.70	1,594.70	1,594.70	1,520.59	1,520.59	1,520.59
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,594.70	51,142.78	51,142.78	51,027.32	51,027.32	51,027.32
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	109.84	109.84	109.84	93.69	93.69	93.69
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	14.44	14.44	14.44	10.06	10.06	10.06
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	124.28	124.28	124.28	103.75	103.75	103.75
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	42.05	42.05	42.05	25.85	25.85	25.85
b. Special Education-Special Day Class	1,429.99	1,429.99	1,429.99	1,372.07	1,372.07	1,372.07
c. Special Education-NPS/LCI	16.89	16.89	16.89	21.23	21.23	21.23
d. Special Education Extended Year	105.77	105.77	105.77	101.44	101.44	101.44
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,594.70	1,594.70	1,594.70	1,520.59	1,520.59	1,520.59
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,718.98	1,718.98	1,718.98	1,624.34	1,624.34	1,624.34
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	55,668.57	55,668.57	55,668.57	55,668.57	55,668.57	55,668.57
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01						
1. Total Charter School Regular ADA	4,525.79	4,525.79	4,525.79	4,641.25	4,641.25	4,641.25
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	4,525.79	4,525.79	4,525.79	4,641.25	4,641.25	4,641.25
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	4,525.79	4,525.79	4,525.79	4,641.25	4,641.25	4,641.25

Section Break

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			7,749,850.00	4,265,624.00	7,704,959.00	10,710,374.00	10,526,588.00	7,627,418.00	7,579,005.00	7,592,669.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	482,117.00	482,117.00	1,042,706.00	867,811.00	867,811.00	1,042,706.00	867,811.00	931,826.00
	8020-8079	Property Taxes	0.00	0.00	0.00	0.00	0.00	186,546.00	0.00	0.00
	8080-8099	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299	Federal Revenue	0.00	87,053.00	192,207.00	119,304.00	101,549.00	2,088,155.00	5,501.00	0.00
	8300-8599	Other State Revenue	1,813,679.00	3,379,755.00	3,264,621.00	3,296,553.00	3,275,921.00	3,537,732.00	3,264,621.00	4,000,000.00
	8600-8799	Other Local Revenue	0.00	6,150,000.00	6,650,000.00	6,650,000.00	9,150,000.00	6,650,000.00	7,150,000.00	7,150,000.00
	8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	All Other Financing Sources	0.00							
TOTAL RECEIPTS			2,295,796.00	10,098,925.00	11,149,534.00	10,933,668.00	13,395,281.00	13,505,139.00	11,287,933.00	12,081,826.00
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	873,601.00	3,711,085.00	3,680,619.00	3,810,824.00	4,199,517.00	4,138,681.00	4,638,681.00	4,638,681.00
	2000-2999	Classified Salaries	772,779.00	987,721.00	2,270,757.00	2,360,100.00	2,376,006.00	2,400,000.00	3,000,000.00	3,000,000.00
	3000-3999	Employee Benefits	658,552.00	1,879,522.00	2,380,550.00	2,468,370.00	2,630,209.00	2,615,472.00	3,055,472.00	3,055,472.00
	4000-4999	Books and Supplies	721.00	47,902.00	188,560.00	156,443.00	308,819.00	229,366.00	21,553.00	100,000.00
	5000-5999	Services	7,397.00	570,574.00	1,198,690.00	5,249,542.00	4,933,661.00	3,864,279.00	4,458,130.00	4,000,000.00
	6000-6599	Capital Outlay	0.00	0.00						20,000.00
	7000-7499	Other Outgo	0.00	0.00						
	7600-7629	Interfund Transfers Out	0.00	0.00						
	7630-7699	All Other Financing Uses	0.00	0.00						
TOTAL DISBURSEMENTS			2,313,050.00	7,196,804.00	9,719,176.00	14,045,279.00	14,448,212.00	13,247,798.00	15,173,836.00	14,814,153.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury	0.00	0.00						
	9200-9299	Accounts Receivable	8,940,416.00	782,412.00	2,319,076.00	149,416.00	898,343.00	1,041.00	84,878.00	(1,000.00)
	9310	Due From Other Funds								
	9320	Stores								
	9330	Prepaid Expenditures								
	9340	Other Current Assets								
	9490	Deferred Outflows of Resources								
SUBTOTAL			0.00	8,940,416.00	782,412.00	2,319,076.00	149,416.00	898,343.00	1,041.00	84,878.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	12,407,388.00	245,198.00	744,019.00	(2,778,409.00)	2,744,582.00	306,795.00	(3,814,689.00)	3,970,002.00
	9610	Due To Other Funds								
	9640	Current Loans								
	9650	Unearned Revenues								
	9690	Deferred Inflows of Resources								
SUBTOTAL			0.00	12,407,388.00	245,198.00	744,019.00	(2,778,409.00)	2,744,582.00	306,795.00	(3,814,689.00)
<u>Nonoperating</u>										
	9910	Suspense Clearing	0.00							
TOTAL BALANCE SHEET ITEMS			0.00	(3,466,972.00)	537,214.00	1,575,057.00	2,927,825.00	(1,846,239.00)	(305,754.00)	3,899,567.00
E. NET INCREASE/DECREASE (B - C + D)			(3,484,226.00)	3,439,335.00	3,005,415.00	(183,786.00)	(2,899,170.00)	(48,413.00)	13,664.00	(6,703,329.00)
F. ENDING CASH (A + E)			4,265,624.00	7,704,959.00	10,710,374.00	10,526,588.00	7,627,418.00	7,579,005.00	7,592,669.00	889,340.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		889,340.00	(511,812.00)	(1,299,000.00)	(2,990,767.00)				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,106,721.00	931,826.00	931,826.00	1,046,251.00			10,601,529.00	10,601,529.00
Property Taxes	8020-8079	0.00	63,000.00	111,928.00	11,618.00			373,092.00	373,092.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	57,280.00	4,212,139.00	1,343,632.00	5,229,503.83			13,436,323.83	13,436,323.83
Other State Revenue	8300-8599	4,100,000.00	3,800,000.00	4,200,000.00	5,586,046.00			43,518,928.00	43,518,928.00
Other Local Revenue	8600-8799	7,150,000.00	7,150,000.00	7,150,000.00	26,933,944.25			97,933,944.25	97,933,944.25
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		12,414,001.00	16,156,965.00	13,737,386.00	38,807,363.08	0.00	0.00	165,863,817.08	165,863,817.08
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,638,681.00	4,638,681.00	4,638,681.00	6,992,014.59			50,599,746.59	50,599,746.59
Classified Salaries	2000-2999	3,000,000.00	3,000,000.00	2,300,000.00	5,981,108.76			31,448,471.76	31,448,470.76
Employee Benefits	3000-3999	3,055,472.00	3,055,472.00	2,775,472.00	4,267,141.86			31,897,176.86	31,897,176.86
Books and Supplies	4000-4999	200,000.00	300,000.00	500,000.00	1,936,994.00			3,990,358.00	3,990,357.90
Services	5000-5999	3,000,000.00	7,000,000.00	3,000,000.00	9,762,450.26			47,044,723.26	47,044,723.26
Capital Outlay	6000-6599	20,000.00	20,000.00	20,000.00	24,746.00			104,746.00	104,746.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		13,914,153.00	18,014,153.00	13,234,153.00	28,964,455.47	0.00	0.00	165,085,222.47	165,085,221.37
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(1,000.00)	70,000.00	5,000.00	(8,000,000.00)			5,248,582.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(1,000.00)	70,000.00	5,000.00	(8,000,000.00)	0.00	0.00	5,248,582.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(100,000.00)	(1,000,000.00)	2,200,000.00	(4,000,000.00)			10,924,886.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(100,000.00)	(1,000,000.00)	2,200,000.00	(4,000,000.00)	0.00	0.00	10,924,886.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		99,000.00	1,070,000.00	(2,195,000.00)	(4,000,000.00)	0.00	0.00	(5,676,304.00)	
E. NET INCREASE/DECREASE (B - C + D)		(1,401,152.00)	(787,188.00)	(1,691,767.00)	5,842,907.61	0.00	0.00	(4,897,709.39)	778,595.71
F. ENDING CASH (A + E)		(511,812.00)	(1,299,000.00)	(2,990,767.00)	2,852,140.61				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,852,140.61	

Section Break

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		436,240.57	436,240.57
2. State Lottery Revenue	8560	300,000.00		100,000.00	400,000.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		300,000.00	0.00	536,240.57	836,240.57
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		100,000.00	100,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	100,000.00	100,000.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	300,000.00	0.00	436,240.57	736,240.57
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget.

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section Break

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		55,668.57	0.00%	55,668.57	0.00%	55,668.57
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,974,621.00	2.02%	11,195,786.00	2.48%	11,473,441.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,499,052.00	-71.08%	433,483.00	0.00%	433,483.00
4. Other Local Revenues	8600-8799	97,683,779.00	4.44%	102,022,968.00	2.69%	104,766,107.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(81,523,128.00)	4.00%	(84,784,053.00)	4.00%	(88,175,415.00)
6. Total (Sum lines A1 thru A5c)		28,634,324.00	0.82%	28,868,184.00	-1.28%	28,497,616.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,063,010.43		3,216,160.95
b. Step & Column Adjustment				30,630.10		32,161.61
c. Cost-of-Living Adjustment						
d. Other Adjustments				122,520.42		96,484.83
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,063,010.43	5.00%	3,216,160.95	4.00%	3,344,807.39
2. Classified Salaries						
a. Base Salaries				325,848.06		342,140.46
b. Step & Column Adjustment				3,258.48		3,421.40
c. Cost-of-Living Adjustment						
d. Other Adjustments				13,033.92		10,264.22
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	325,848.06	5.00%	342,140.46	4.00%	355,826.08
3. Employee Benefits	3000-3999	1,294,822.86	6.78%	1,382,652.92	4.14%	1,439,959.04
4. Books and Supplies	4000-4999	263,764.49	0.00%	263,764.00	0.00%	263,764.00
5. Services and Other Operating Expenditures	5000-5999	24,645,714.54	0.00%	24,645,715.00	0.00%	24,645,715.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(832,801.56)	20.08%	(1,000,000.00)	0.00%	(1,000,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,760,358.82	0.31%	28,850,433.33	0.69%	29,050,071.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(126,034.82)		17,750.67		(552,455.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,430,164.62		4,304,129.80		4,321,880.47
2. Ending Fund Balance (Sum lines C and D1)		4,304,129.80		4,321,880.47		3,769,424.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	0.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		3,438,538.00		3,535,208.00
2. Unassigned/Unappropriated	9790	4,304,129.80		883,342.47		234,216.96
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,304,129.80		4,321,880.47		3,769,424.96

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		3,438,538.00		3,535,208.00
c. Unassigned/Unappropriated	9790	4,304,129.80		883,342.47		234,216.96
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		4,304,129.80		4,321,880.47		3,769,424.96
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						
See detailed Budget Assumptions worksheet						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES:						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,436,323.83	0.84%	13,549,649.00	0.87%	13,667,917.00
3. Other State Revenues	8300-8599	42,019,876.00	1.66%	42,719,006.00	2.13%	43,630,061.00
4. Other Local Revenues	8600-8799	250,165.25	-20.05%	200,000.00	0.00%	200,000.00
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	81,523,128.40	4.00%	84,784,053.00	4.00%	88,175,415.00
6. Total (Sum lines A1 thru A5c)		137,229,493.48	2.93%	141,252,708.00	3.13%	145,673,393.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,536,736.16		49,913,573.00
b. Step & Column Adjustment				475,367.36		499,135.73
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,901,469.48		1,497,407.16
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,536,736.16	5.00%	49,913,573.00	4.00%	51,910,115.89
2. Classified Salaries						
a. Base Salaries				31,122,622.70		32,678,754.00
b. Step & Column Adjustment				311,226.23		326,787.54
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,244,905.07		980,362.46
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,122,622.70	5.00%	32,678,754.00	4.00%	33,985,904.00
3. Employee Benefits	3000-3999	30,602,354.00	8.66%	33,253,546.00	4.00%	34,583,687.44
4. Books and Supplies	4000-4999	3,726,593.41	0.00%	3,726,593.00	0.00%	3,726,593.41
5. Services and Other Operating Expenditures	5000-5999	22,399,008.72	0.00%	22,399,009.00	0.00%	22,399,009.00
6. Capital Outlay	6000-6999	104,746.00	0.24%	105,000.00	0.00%	105,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	832,801.56	20.08%	1,000,000.00	0.00%	1,000,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		136,324,862.55	4.95%	143,076,475.00	3.24%	147,710,309.74
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		904,630.93		(1,823,767.00)		(2,036,916.74)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,417,151.97		5,321,782.90		3,498,015.90
2. Ending Fund Balance (Sum lines C and D1)		5,321,782.90		3,498,015.90		1,461,099.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,321,782.92		3,498,015.90		1,461,099.16
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,321,782.90		3,498,015.90		1,461,099.16

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See detailed Budget Assumptions worksheet						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		55,668.57	0.00%	55,668.57	0.00%	55,668.57
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	10,974,621.00	2.02%	11,195,786.00	2.48%	11,473,441.00
2. Federal Revenues	8100-8299	13,436,323.83	0.84%	13,549,649.00	0.87%	13,667,917.00
3. Other State Revenues	8300-8599	43,518,928.00	-0.84%	43,152,489.00	2.11%	44,063,544.00
4. Other Local Revenues	8600-8799	97,933,944.25	4.38%	102,222,968.00	2.68%	104,966,107.00
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	0.40	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		165,863,817.48	2.57%	170,120,892.00	2.38%	174,171,009.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,599,746.59		53,129,733.95
b. Step & Column Adjustment				505,997.46		531,297.34
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,023,989.90		1,593,891.99
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,599,746.59	5.00%	53,129,733.95	4.00%	55,254,923.28
2. Classified Salaries						
a. Base Salaries				31,448,470.76		33,020,894.46
b. Step & Column Adjustment				314,484.71		330,208.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,257,938.99		990,626.68
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,448,470.76	5.00%	33,020,894.46	4.00%	34,341,730.08
3. Employee Benefits	3000-3999	31,897,176.86	8.59%	34,636,198.92	4.01%	36,023,646.48
4. Books and Supplies	4000-4999	3,990,357.90	0.00%	3,990,357.00	0.00%	3,990,357.41
5. Services and Other Operating Expenditures	5000-5999	47,044,723.26	0.00%	47,044,724.00	0.00%	47,044,724.00
6. Capital Outlay	6000-6999	104,746.00	0.24%	105,000.00	0.00%	105,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		165,085,221.37	4.14%	171,926,908.33	2.81%	176,760,381.25
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		778,596.11		(1,806,016.33)		(2,589,372.25)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,847,316.59		9,625,912.70		7,819,896.37
2. Ending Fund Balance (Sum lines C and D1)		9,625,912.70		7,819,896.37		5,230,524.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,321,782.92		3,498,015.90		1,461,099.16
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		3,438,538.00		3,535,208.00
2. Unassigned/Unappropriated	9790	4,304,129.78		883,342.47		234,216.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,625,912.70		7,819,896.37		5,230,524.12

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		3,438,538.00		3,535,208.00
c. Unassigned/Unappropriated	9790	4,304,129.80		883,342.47		234,216.96
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.02)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,304,129.78		4,321,880.47		3,769,424.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.61%		2.51%		2.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Francisco County Office of Education						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		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)						
		165,085,221.37		171,926,908.33		176,760,381.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		165,085,221.37		171,926,908.33		176,760,381.25
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		165,085,221.37		171,926,908.33		176,760,381.25
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,301,704.43		3,438,538.17		3,535,207.63
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		1,960,000.00		1,960,000.00		1,960,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,301,704.43		3,438,538.17		3,535,207.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES