

**CLASSIFICATION: Business and Noninstructional
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The County School Service Fund Budget, Interim Reports, and other mandated financial reports are filed at various times during the fiscal year in accordance with the Education Code and regulations of the Superintendent of Public Instruction. The San Diego County Office of Education files the adopted budget with the California Department of Education for approval by the Superintendent of Public Instruction on or before July 1 (Single Adoption Cycle). The Unaudited Actual Financial Report represents the financial position and results of the operations of the San Diego County Office of Education. It is filed with the California Department of Education by September 15. San Diego County Office of Education First and Second Interim Reports shall be reviewed by the County Board of Education, approved by the County Superintendent of Schools, and submitted to the California Department of Education. First and Second Interim Reports are due within 45 days after the close of each interim period (October 31 and January 31).

As the San Diego County Office prepares its budget and Criteria and Standards, certain budget assumptions are made. Budget assumptions shall be included in the budget process. They are crucial in assessing the reasonableness and viability of the budget and will permit the reviewing agency to better understand the budget packages and make more informed determinations as to whether the budget is in compliance with the state Criteria and Standards. The California Department of Education annual instructions will be used as a guide to the general information which should be considered and included in the San Diego County Office of Education budget assumptions and packages. Annually, the County Superintendent of Schools shall review budget assumptions to determine if more specific or different information will be incorporated into the budget development process. An annual budget adoption calendar shall be established to accommodate the mandated deadlines. The budget process will incorporate sufficient time in its calendar for County Board of Education discussion and revision and permit adequate review by the public of the proposed final budget prior to approval.

The San Diego County Office of Education is required to use the Criteria and Standards (summary or in-depth review) adopted by the State Board of Education in developing its budget and managing its expenditures. The certification and Criteria and Standards budget review shall accompany the budget when it is submitted to the California Department of Education. The San Diego County Office of Education shall also complete the Criteria

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and Standards for each of the two Interim Reports. The Criteria and Standards shall certify the ability of the San Diego County Office of Education to meet its financial obligations for the current year and two subsequent years, and whether the estimated annual budget will enable the San Diego County Office of Education to satisfy its multi-year commitments.

The County Superintendent of Schools will present the annual budget calendar and budget assumptions to the County Board of Education at a regular meeting for review and adoption. The Calendar shall include the dates for various budget development activities and shall include dates for publication, public review, public hearing, and adoption. The County Board of Education shall be notified of any revisions to the budget calendar necessitated by the California Department of Education or any other conditions imposed by the State Budget approval process.