

# LAGUNA BEACH UNIFIED SCHOOL DISTRICT ALL FUNDS FINAL BUDGET



FISCAL YEAR 2018-2019



# LAGUNA BEACH UNIFIED SCHOOL DISTRICT

## 2018-2019 ALL FUNDS FINAL BUDGET



Presented to:

### BOARD OF EDUCATION

Jan Vickers, President  
Dee Perry, Clerk  
Ketta Brown, Member  
Carol Normandin, Member  
Peggy Wolff, Member

And

### SUPERINTENDENT OF SCHOOLS

Jason Vilorio, Ed.D.

By:

### ASSISTANT SUPERINTENDENT OF BUSINESS SERVICES

Jeff Dixon

### BUDGET ADMINISTRATOR

Raymond Lee

### FINANCIAL ANALYST

Thuy Bui

June 26, 2018

# Laguna Beach Unified School District

## 2018-19 ALL FUNDS FINAL BUDGET

### Table of Contents

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
Superintendent's Message .....	1
Executive Summary .....	3
Budget Overview .....	6
Components of Ending Fund Balance .....	11
<b>ORGANIZATIONAL SECTION</b>	
Vision and Mission Statement .....	12
Awards and Recognitions .....	13
District Description .....	14
District Organization .....	15
Budget Development .....	16
<b>FINANCIAL SECTION</b>	
General Fund Summary .....	17
General Fund Revenues, 2 Year Comparison .....	19
General Fund Expenditures, 2 Year Comparison .....	20
Unrestricted Funds .....	28
Restricted Funds .....	29
Encroachments .....	31
Major State and Local Factors .....	32
Facilities Plan Summary .....	36
Overview of Major Projects .....	37
Multi-Year Projections (MYP) .....	38
Other Fund Budgets .....	39
Adult Education Fund .....	40
Cafeteria Fund .....	42
Special Reserve Fund .....	44
Capital Facilities Fund .....	45
Special Reserve Fund (Capital Outlay Projects) .....	46
All Funds Summary .....	50
<b>INFORMATIONAL SECTION</b>	
Budget Criteria .....	51
Budget Assumptions .....	54
Glossary of Terms .....	59
<b>STANDARDIZED ACCOUNT CODE STRUCTURE SECTION</b>	
General Fund .....	74
Cash Flow Worksheet .....	85
Detailed Multi-year Projections .....	87
Average Daily Attendance .....	93
Criteria and Standards Review .....	94
Summary of Interfund Activities .....	122
Other Funds .....	126
Technical Review Checklist .....	174





## Introductory Section










# LAGUNA BEACH

## UNIFIED SCHOOL DISTRICT

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 949.497.7710  
 [www.lbusd.org](http://www.lbusd.org)

June 14, 2018

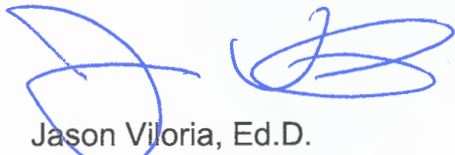
To the members of the Laguna Beach Unified school community,

The balanced final budget for Laguna Beach Unified School District for the 2018-2019 fiscal year was developed maintaining the district's vision in mind of taking ownership of each child's learning in our schools, accepting no limits on potential.

We align our resources to support the strategic goals of our district, which are focused on student achievement, school culture, learning environments, staffing, and fiscal responsibility. We are mindful that there is always more work to do and we maintain an unwavering focus on continuous improvement in the ever-changing landscape of public education.

We value and share high expectations for our district for the benefit of our students. On behalf of Laguna Beach Unified Schools, I thank you for your interest and support of our district as it helps to inform our district goals and decisions.

Sincerely,



Jason Vilorio, Ed.D.  
Superintendent



# LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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## **LAGUNA BEACH UNIFIED SCHOOL DISTRICT** **2018/2019 All Funds Final Budget**

I am pleased to present a balanced final budget for the Laguna Beach Unified School District for fiscal year 2018/2019.

This document includes:

- Program detail
- All standardized account code financial statements
- State criteria and standards
- Multi-year budget
- Technical review checklist

The Local Control Accountability Plan (LCAP) is a companion document that aligns to the budget document. The LCAP contains the goals and action steps for achieving each goal. The LCAP public hearing and adoption precedes the budget public hearing and adoption.

The attached budget contains the most up-to-date information available from the State Department of Education, Orange County Office of Education and the Orange County Tax Assessor.

Throughout the summer months, the local property tax rolls will be completed, the State will adopt a budget, and more information will become available.

Laguna Beach Unified School District is in strong financial condition with prudent reserves and a conservative balanced budget. Our budget is not a static document and the Board of Education will be regularly apprised of forthcoming information with accompanying recommendations for appropriate revisions.

Respectfully Submitted,



Jeff Dixon  
Assistant Superintendent, Business Services



## EXECUTIVE SUMMARY

The state's growth has outpaced U.S. growth since the end of the recession. There have been eight years of continued growth in the economy since the last recession, a longer rebound period than almost any time in our state's history. As we enter the 2018–19 budget year we turn our attention to the overall health of the General Fund in its ability to maintain and potentially enhance, the high quality of education in our schools.

Year-to-date revenues and expenditures, as well as property tax revenues received through May, provide the district significant insight into the viability of the adopted budget. The discussion to follow provides an overview of major changes both with regard to revenue and expenditures.

The budget reflects the educational plan of the district and board goals for the coming year. The budget meets all legal requirements, including having adequate reserve levels.

### COMMUNITY-FUNDED (BASIC AID) SCHOOL DISTRICTS

School districts with property tax revenues that exceed the formula funding levels will continue to retain their local tax growth, and will receive a minimum state aid allocation that is reduced by the cuts incurred during the recession which, under the LCFF, are carried forward into future years.

### DISCRETIONARY FUNDING

The Governor's May Revision proposed more funding in one-time discretionary funds for school districts. Late on June 8, 2018, the Budget Conference Committee formally approved the 2018-19 State Budget agreement between the Administration, the Senate, and the Assembly. Part of the compromise included \$1 billion in one-time discretionary funds, roughly equal to \$168 per ADA. This represents a 50% reduction to what was originally proposed.

These preliminary estimates may change as more information is released once the State Budget is sent to and approved by Governor Brown – anticipated before June 30, 2018, the beginning of the 2018-19 fiscal year. With these preliminary calculations in mind, the district has assumed a spending plan that is flexible, scalable and adjustable.

### PENSION COSTS

Districts across the state continue to face multiple years of escalating costs imposed as part of the state's California State Teachers' Retirement System and California Public Employees' Retirement System solvency solution. These year-over-year rate increases have been considered and taken into account by the Board of Education in helping guide labor negotiations. When an analysis was performed on a multi-year basis and coupled with an estimate of revenue sources and costs associated with strategic actions necessary to provide the desired services for all students, this indicated that the Laguna Beach Unified School District was committed to managing and maintaining prudent reserves.

## PURPOSE OF THE BUDGET

The Budget serves as both a policy document and a practical day-to-day guidance tool; it is an expression in dollars of the District's education program. More specifically, the Budget serves as an outline for the estimated revenue and expenses for the fiscal year. In addition, the budget serves these primary objectives.

- ◆ A description of the educational plan and resources to support the plan.
- ◆ A financial plan outlining proposed District actions.
- ◆ An accountability tool.
- ◆ A public information document.

## LCAP & FINAL BUDGET

The Local Control and Accountability Plan or LCAP is a critical part of California's new Local Control Funding Formula (LCFF). It is a three-year, district-level plan that is updated annually. Beginning with the 2014-15 year, school districts are required to adopt their LCAP and Final Budget on or before July 1 of each calendar year. The Laguna Beach Unified School District Board of Education holds a public hearing on the LCAP and Budget preceding the adoption of the LCAP and District Final Budget.

## LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF), the most significant school finance reform measure in 40 years, was implemented in 2013-14. The formula sets a target for funding by 2020-2021 and each year the plan funds a percentage of the gap between current funding and the target. A community funded district with more property taxes than the target will not receive any additional funding under the plan, but will be held harmless with regards to 2012-13 State categorical funding level. As a point of historical record, in fiscal year 2003-04, the State Department of Finance eliminated the Constitutional guarantee of funding \$120.00 per ADA with the rationalization of categorical funding satisfying the guarantee for basic aid school districts.

## ACCOUNTING BY FUND

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. There are six (6) funds maintained by the Fiscal Department, which are described below.

**The General Fund (Fund 01)** is the chief operating fund for Laguna Beach USD. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

The salaries of our teachers, classroom aides, administrators, custodians, school secretaries and clerks, librarians, counselors, maintenance workers, district administrators and clerical support staff, and other certificated and classified staff are accounted for in the general fund. Textbooks, other books and supplies, utility costs, repair costs, consulting services, and equipment costs are also paid out of the General Fund.

The District's General Fund is divided into two sections: unrestricted funds and restricted funds. Restricted funds are monies received by the District that are categorical in nature (typically used for the purposes prescribed by the funding agency). The state and federal governments provide such funding for many special programs or projects. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are, in some cases, provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

**The Adult Education Fund (Fund 11)** is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs (Education Code Section 52616.4).

**The Cafeteria Fund (Fund 13)** is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090-38093). The purpose of the food service program is to provide nutritious meals to the students. The District participates in the National School Lunch Program and the School Breakfast Program. The District serves approximately 500-550 lunches and 200-230 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

**The Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17)** is used primarily to provide for the accumulation of moneys for general operating purposes other than for capital outlay (Education Code Section 42840). On May 11, 2004 the Board of Education approved the target of reserving two-thirds of the basic aid differential (the difference between Revenue Limit funding and Basic Aid funding) to be achieved by June 30, 2009. Funds reserved for the Basic Aid differential are deposited into this fund.

**The Capital Facilities Fund - Developer Fees (Fund 25)** exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Ed Code sections 17620-17626).

**The Special Reserve Fund for Capital Outlay Projects (Fund 40)** exists to account for the accumulation of moneys for capital outlay purposes (Education Code Section 42840). This fund is separated into three sub-funds in accordance to resolutions #01-02, #14-02 and #14-03.

- **Sub-fund 4040** exists to account for the **Facility Repair and Replacement Program (FRRP)**.
- **Sub-fund 4041** exists to account for the **Vista Aliso property reserve**. The District holds a re-purchase agreement on the property.
- **Sub-fund 4042** exists to account for the **Capital Improvement Plan (CIP)** that goes above and beyond prior commitments for repair and replacement needs, but extends to improvements of facilities for program and enrollment growth. A ten-year plan will be developed and revised, at least annually, to prioritize major projects.

## BUDGET OVERVIEW

General Fund revenues come from four major sources:

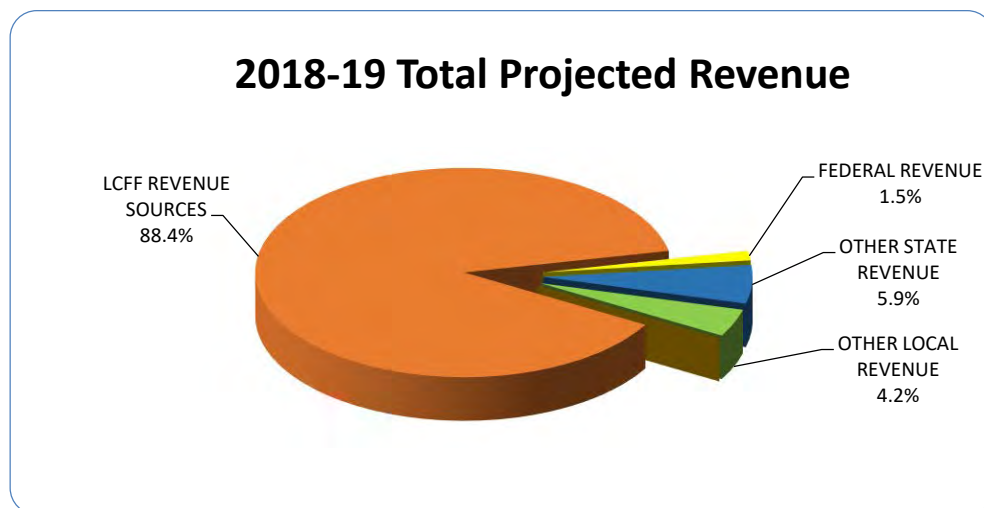
**LCFF Revenue Sources.** This category includes funds from local property taxes, LCFF hold harmless provision and Proposition 30, the Education Protection Act (EPA). Property taxes consisting of secured and unsecured taxes, homeowner's subventions, trailer coach fees and other subventions account for 86.5% of the District's total revenue.

**Federal Revenue Sources.** Federal assistance funds provide for specific categorical programs. These programs are designed to supplement the regular education programs of the District. Federal Revenue accounts for 1.5% of the District's total revenue.

**State Revenue Sources.** State funds that are allocated to the District for state categorical programs awarded to the District for which the state serves as the grantor agency. State revenue accounts for 5.9% of the District's total revenue.

**Local Revenue Sources.** Revenues that are received from interest earnings, donations, local grant/awards, leases and rental income, transportation fees, and other local sources. A major portion includes pass-through revenue for special education from the Special Educational Local Plan Area (SELPA). Local revenues account for 4.2% of the District's total revenue.

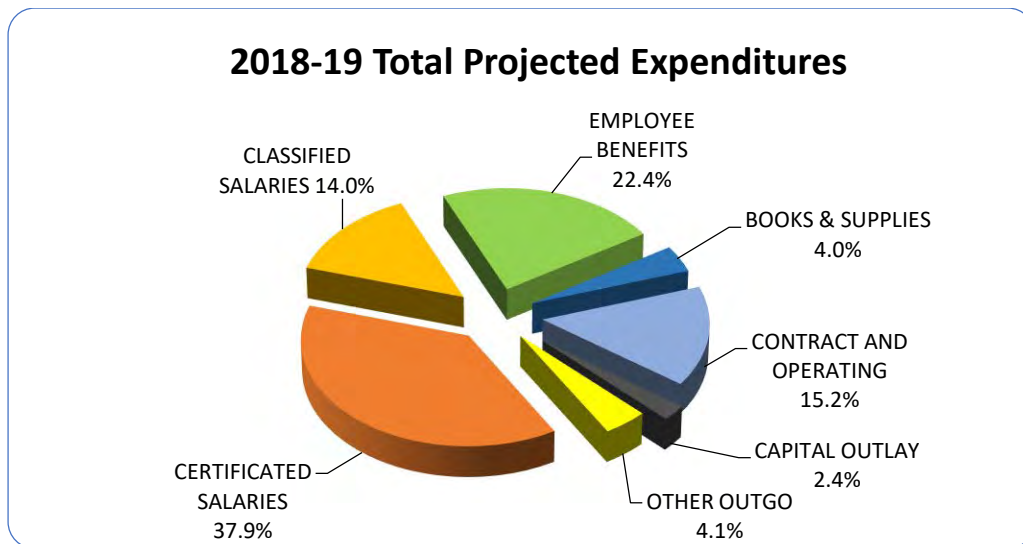
The following chart displays a detail listing of each of the District's revenue sources together with the projected revenue for 2018-19.



The budget consists of seven expenditure areas:

1. Certificated Salaries
2. Classified Salaries
3. Employee Benefits
4. Books and Supplies
5. Capital Outlay
6. Contract and Operating
7. Other Outgo (inter-fund transfers, inter-agency tuition, etc.)

**Expenditures** related to employee compensation represent 74.3% of the general fund. The remaining 25.7% is spent on books and supplies, other services, capital outlay, and payments to other educational agencies. The following chart displays this data.



**Beginning Fund Balance.** The total beginning unaudited general fund balance is estimated to be \$6,603,843. The 2017-18 Estimated Actuals continue to reflect a balanced budget. With the close of the 2017-18 fiscal year the actual beginning fund balance will increase due to carryover funds earmarked for specific programs and school sites. The actual 2018-19 beginning fund balance will be updated at the First Interim Period (after the 2017-18 financial records are closed).

**Ending Fund Balance.** The ending fund balance is estimated to be \$5,978,748. The terminology for the District's ending fund balance for 2018-19 reflects categories of: nonspendable, restricted, committed, assigned and unassigned. The unassigned category is broken down for the Reserve for Economic Uncertainty (REU) and Other Unappropriated.



The 2018-19 budget shows the General Fund operating income budget of \$62 million and the operating expense budget of \$60.3 million.

Interfund transfers out total \$2.2 million. A General Fund transfer to the Cafeteria Fund in the amount of \$165,000 is budgeted to maintain a positive ending fund balance. The revenue collected for food sales is not projected to be sufficient to pay for the food service staff and food cost attributed to this fund. A transfer of \$900,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the facility, repair and replacement program (FRRP). A transfer of \$1,200,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the Capital Improvement Plan (CIP).

GENERAL FUND	2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
<b>REVENUE</b>			
PROPERTY TAXES / LCFF SOURCES	52,358,909	54,802,500	2,443,591
FEDERAL REVENUE	906,605	912,640	6,035
OTHER STATE REVENUE	3,762,199	3,675,081	(87,118)
OTHER LOCAL REVENUE	3,105,981	2,629,692	(476,289)
<b>TOTAL OPERATING REVENUE</b>	<b>60,133,694</b>	<b>62,019,913</b>	<b>1,886,219</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	22,797,427	23,727,881	930,454
CLASSIFIED SALARIES	8,573,302	8,777,322	204,020
EMPLOYEE BENEFITS	12,663,329	14,013,691	1,350,362
TOTAL BOOKS & SUPPLIES	2,872,197	2,536,376	(335,821)
SERVICES & OTHER OPERATING EXPENDITURES	9,401,586	9,510,938	109,352
CAPITAL OUTLAY	1,966,484	1,478,000	(488,484)
OTHER OUTGO	332,496	335,800	3,304
<b>TOTAL OPERATING EXPENDITURES</b>	<b>58,606,821</b>	<b>60,380,008</b>	<b>1,773,187</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,526,873</b>	<b>1,639,905</b>	<b>113,032</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	-	-	-
INTERFUND TRANSFERS OUT	2,390,000	2,265,000	(125,000)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>2,390,000</b>	<b>2,265,000</b>	<b>(125,000)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(863,127)</b>	<b>(625,095)</b>	<b>238,032</b>
<b>BEGINNING FUND BALANCES</b>	<b>7,466,970</b>	<b>6,603,843</b>	<b>(863,127)</b>
<b>ENDING FUND BALANCES</b>	<b>6,603,843</b>	<b>5,978,748</b>	<b>(625,095)</b>

## FUND BALANCE POLICY

The District maintains the classification of Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy applies to the District's governmental funds.

1. **Nonspendable Fund Balance** consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
2. **Restricted Fund Balance** consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
3. **Committed Fund Balance** consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
4. **Assigned Fund Balance** consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
5. **Unassigned Fund Balance** consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

## FINANCIAL RESERVES

The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:

1. A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.
2. Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.

3. A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
4. A Basic Aid Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Basic Aid Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.
5. Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
6. A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
7. A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

The components of the ending fund balance in the General Fund are as follows.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 54 TERMINOLOGY**  
**COMPONENTS OF ENDING FUND BALANCE**

ENDING FUND BALANCE			\$ 5,978,748
<u>Nonspendable - (Revolving Cash)</u>	50,000		
<u>Restricted - (Categorical Programs)</u>			
Routine Restricted Maintenance 4%	2,556,678		
<u>Committed</u>			
<u>Assigned</u>			
Potential Onetime Expenditures	222,070		
District Goals, GASB 74/75, Textbooks, Special Education, Litigation, Furniture & Equipment, and Facilities			
<u>Unassigned / Unappropriated</u>			
Reserve for Economic Uncertainties = 5%	3,150,000		
State required reserve for economic uncertainty 3%			
Local requirement under Policy 3101: Financial Reserves 2%			
Fund Balance			<u>\$ 5,978,748</u>
Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.			
General Fund Expenditures	60,380,008		
General Fund Transfers Out to Other Funds	<u>2,265,000</u>		
General Fund Expenditures and Transfers	<u>62,645,008</u>		
Potential Onetime Expenditures		0.4%	222,070
District Goals, GASB 74/75, Textbooks, Special Education, Litigation, Furniture & Equipment, and Facilities			
State Minimum Reserve Level		3.0%	1,879,351
District Minimum Reserve Level		2.0%	1,270,649
Assigned and Unassigned Balances:		5.4%	<u>\$ 3,372,070</u>





## Organizational Section

# Organizational Section





## VISION AND MISSION STATEMENT

### Vision

We take ownership of each child's learning in our schools, accepting no limits on potential.

### Mission

Each student gains the knowledge, experience, world perspectives, and skills needed to become a lifelong learner and producer in a competitive and interconnected world.

## STRATEGIC GOALS

### Student Achievement

All students will demonstrate academic growth across content areas.

### School Culture

Each student will strengthen connections to the school, community, and the world by engaging in activities that build skills and responsibility.

### Learning Environment

Safe, attractive, clean, and well-equipped learning environments will be provided for each student.

### Staffing

The District will recruit, hire, train, and retain high performing staff.

### Fiscal Responsibility

The District will maintain fiscal solvency and transparency to ensure support of student learning.

## CORE VALUES

### Responsibility

We hold ourselves responsible for consistently maintaining a clear focus on our mission, which frames the behavior of our students, staff, parents, community, and Board of Education.

### Commitment

We are committed to a focus on student learning through collaboration, reflection, and openness to change, which results in the highest levels of excellence.

### Equity

We equitably meet the needs of all students through systems, structures, and opportunities that promote success.

### Courtesy

We treat everyone with dignity and respect, seeking to understand each point of view without making assumptions.

### Transparency

We are transparent in all operations of the District, demonstrating ethics through open and honest practices.

## AWARDS & RECOGNITIONS

Student achievement plays a critical role in the development of the District's budget each year. Some of the District's noteworthy accomplishments in the 2017-18 school year included:

### GREEN RIBBON SCHOOL

The U.S. Department of Education announced that Top of the World Elementary School is among the 2018 U.S. Department of Education Green Ribbon Schools award honorees.

Top of the World Elementary School was nominated by the California Department of Education (CDE) for its focus on developing environmentally and socially conscious students by providing opportunities for them to make positive impacts locally and globally.



### NATIONAL MERIT SCHOLARS



Three Laguna Beach High School seniors were selected as winners of a National Merit \$2500 Scholarship. The scholarship is underwritten by the National Merit Scholarship Corporation (NMSC) with its funds.

The National Merit Scholarship Program is an academic competition for recognition and scholarships that began in 1955. High school students enter the National Merit Program by taking the Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT)—which serves as an initial screen of approximately 1.6 million entrants each year—and by meeting published program entry and participation requirements.

### GLOBAL FINALS IN DESTINATION IMAGINATION



Three teams from Laguna Beach Unified School District competed in the Destination Imagination Tournament that advanced to the Global Finals in Knoxville, Tennessee.

DI is a project-based educational program in which student teams solve open-ended challenges and present their solutions at tournaments. Global Finals is the culminating event of the DI Tournament with more than 1,400 of the top-scoring teams from 45 U.S. states and 14 countries participating. The scheduled festivities include the DI Tournament, interactive exhibits, pin trading, skills workshops, and more.

### LEADING DIGITAL DISTRICT

The Center for Digital Education recognized Laguna Beach Unified School District as a Digital School Districts Survey 2017-2018 winner for its innovative technology and digital learning initiatives.



The Center for Digital Education is a national research and advisory institute specializing in K-12 and higher education technology trends, policy and funding. They provide education and industry leaders with decision support and actionable insights to help effectively incorporate new technologies in the 21st century.

### MERIT FOR CIVIC EDUCATION PROGRAM

Laguna Beach High School was among seven Orange County schools recognized by the California Courts system for its efforts to engage students in civic learning. An Award of Merit was presented to LBHS for its civic learning practices in Advanced Placement (AP) European History and its Model United Nations (MUN) program.

Co-sponsored by Chief Justice Tani Cantil-Sakauye and California State Superintendent of Public Instruction Tom Torlakson, the award is now in its sixth year and is designed to celebrate successful efforts to engage students in civic learning and to identify at each grade span effective models that can be replicated.

## GENERAL DESCRIPTION OF THE DISTRICT

The Laguna Beach Unified School District is located in the second largest county in California, in terms of population. The District covers approximately 23 square miles or 14,720 acres in size and includes the cities of Laguna Beach and portions of Laguna Woods, Aliso Viejo, and Laguna Niguel as well as other unincorporated areas.

The District began operations as a unified school district in 1933. Currently, there are two elementary schools, one middle school, and one high school in the District for a total of four schools.

The District is governed by a Board of Education, the five members of which are elected to four-year terms in alternate slates of two and three. The District employs approximately 170 certificated employees and 121 classified employees.



The maximum class size shall not exceed the following levels:

Kindergarten, 1-3	25
Grades 4 and 5	33
Grades 6-8	34
Grades 9-12	36



**LAGUNA BEACH UNIFIED SCHOOL DISTRICT**  
550 Blumont Street, Laguna Beach, California 92651  
www.lbusd.org

***BOARD OF EDUCATION***

JAN VICKERS, President  
DEE PERRY, Clerk  
KETTA BROWN, Member  
CAROL NORMANDIN, Member  
PEGGY WOLFF, Member

***DISTRICT OFFICE ADMINISTRATORS***

JASON VILORIA, Ed.D., Superintendent  
ALYSIA ODIPO, Ed.D., Assistant Superintendent, Instructional Services  
JEFF DIXON, Assistant Superintendent, Business Services  
LEISA WINSTON, Assistant Superintendent, Human Resources/Public Communications  
IRENE WHITE, Director, Special Education  
MICHAEL KELLER, Ed.D., Director, Social/Emotional Support  
AMY KERNAN, Director, Assessment and Accountability  
MIKE MORRISON, Chief Technology Officer  
RYAN ZAJDA, Director, Facilities  
RAYMOND LEE, Budget Administrator  
THUY BUI, Fiscal Analyst  
DEBRA APPEL, Supervisor, Nutrition Services  
VICTORIA WEBBER, Executive Assistant to Board and Superintendent

***LAGUNA BEACH UNIFIED SCHOOLS***

EL MORRO ELEMENTARY TK-5, 8681 N. Coast Hwy. 92651  
Chris Duddy, Principal

LAGUNA BEACH HIGH SCHOOL 9-12, 625 Park Ave. 92651  
Jason Allemann, Principal

THURSTON MIDDLE SCHOOL 6-8, 2100 Park Ave. 92651  
Jennifer Salberg, Principal

TOP OF THE WORLD ELEMENTARY K-5, 21601 Tree Top Ln. 92651  
Michael Conlon, Principal

## BUDGET DEVELOPMENT

Each year the Fiscal Department adopts a calendar for development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for final adoption of the budget.

The budget development process begins in January with the Governor's proposed budget. In March, with the Second Interim Financial Report as a springboard, input is gathered and projections are built. The proposed budget is brought forward to the Board of Education in the first board meeting of June and approved by the Board of Education no later than June 30. Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps.

### Budget Calendar Highlights

January	Governors' Budget Proposal Release School Services of California Workshop on Proposed State Budget Develop Estimate of Enrollment and ADA LCAP Actions and Services
February	Facility Requests for School Sites Prepare Assumptions for LBUSD Prepare Preliminary Staffing and Master Schedule Projections
March	Second Interim Financial Report Complete Analysis and Quantify Facility Projects Allocation for Schools Provide Position Control Reports for verification by administrators Meetings with Administrators regarding budget/needs Submit Future Facility Projects to the Board for Review Budget detail for allocation due to Business Office Verification of Staffing with Position Control Reports
May	Complete Budgets, exclusive of May Revise Impact Governors' May Revision Release School Services of California Workshop on May Revise Impact of May Revise on Budget - final adjustments
June	Complete Preliminary Budget Proposed Budget to Board of Education - Informational Final Approval of Adopted Budget by Board of Education
Prior to July 1	State Budget is adopted



## Financial Section







## GENERAL FUND SUMMARY

### Summary

The following narrative is divided into the major categories of the budget and is a comparison of the Fiscal Year 2017-18 Estimated Actuals and the 2018-19 Budget. Actual revenues and expenditures for 2017-18 were considered in the development of this budget. The account code structure is designed to be in compliance with the State Standardized Account Code Structure as well as to be a more effective monitoring and reporting tool.

### Revenue

- ❖ LCFF Sources increased by \$2,443,591. 2018-19 Secured Property Tax revenue is projected at an increase of 5% over the 2017-18 Estimated Actual level.
- ❖ Federal revenue shows an increase of \$6,035 attributed to cost of living increases for special education programs. However, no state funding is proposed to increase and equalize AB 602 base rates.
- ❖ Other State Revenue is expected to decrease by \$87,118 as LBUSD has chosen to prudently project lower one-time discretionary funds as the Governor's proposal for more funding in one-time discretionary funds for school districts will be the budget balancer used to address legislative priorities and any revenue shortfalls in the state adopted budget. In addition, a contingency plan has been put in place should these funds fail to materialize.
- ❖ Local revenue has a decrease of \$476,289. Donation revenue is excluded at Budget Adoption and budgeted when received, except for the annual donation of \$250,000 from SchoolPower. Carryover funds from 2017-18 will be adjusted at the First Interim Reporting Period.

### Expenditures

#### ❖ **1000 – Certificated Salaries**

Certificated salaries have been adjusted to reflect current position control and the needs of the district. The total certificated Full-Time Equivalent is projected to be 170 FTE for 2018-2019, a net increase of 1 FTE due to attrition and two new positions board approved to implement mandated computer science standards.

Certificated salary costs have an increase of \$930,454 primarily due to negotiated salary settlement agreements and the projected cost of step and column increases.

#### ❖ **2000 – Classified Salaries**

Classified salaries have been adjusted to reflect current position control and the needs of the district. Classified salaries reflect an increase of \$204,020. The increase is mainly due to negotiated salary settlement agreements and the projected cost of step and column increases.

**❖ 3000 – Benefits**

Benefits including statutory, retirement, and health and welfare costs increased by \$1,350,362. Statutory costs include Medicare (1.45%), Social Security (6.20% for classified employees only), State Unemployment Insurance (0.05%), and worker's compensation (1.154%, representing a slight decrease from 1.225% in 2017-18).

Employer contributions for CalSTRS and the Public Employees' Retirement System have increased respectively to 16.28% and 18.062% of salary.

For health and welfare benefits, the District will contribute an annual amount for eligible unit members based on a tiered structure. Eligible unit members will be responsible for any costs incurred over the individual district contribution.

**❖ 4000 – Books & Supplies**

Books and Supplies have a net decrease of \$335,821 due to the exclusion of carryover and prior year one-time expenditures for non-capitalized equipment (i.e. furniture, monitors, computers & tablets).

**❖ 5000 – Contracted Services & Other Operating Expenses**

The net increase of \$109,352 for Contracted Services & Other Operating Expenses is based on projected expenditures for routine maintenance, special education and technology.

**❖ 6000 – Capital Outlay**

The net decrease of \$488,484 for Capital Outlay is a result of elimination of 2017-18 capital equipment and major facility projects, net of new projects for 2018-19.

**❖ 7000 – Other Outgo**

Other Outgo has a net decrease of \$121,696 primarily due to the interchange of the transfer to special reserve for the basic aid differential. By aligning the reserves to the outstanding HUD loan balance on the Vista Aliso Property diminishes the need for this interfund transfer in the General Fund.

## GENERAL FUND REVENUES, 2 YEAR COMPARISON

GENERAL FUND REVENUES	2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
<b>LCFF Revenue Sources</b>			
State Aid - Current Year	548,204	548,204	-
Education Protection Account State Aid	578,668	560,772	(17,896)
Homeowners' Exemptions	285,876	299,670	13,794
Timber Yield Tax	4	4	-
Secured Roll Taxes	48,880,485	51,229,000	2,348,515
Unsecured Roll Taxes	1,490,200	1,561,750	71,550
Prior Years' Taxes	575,472	603,100	27,628
<b>Total LCFF Revenue Sources</b>	<b>52,358,909</b>	<b>54,802,500</b>	<b>2,443,591</b>
<b>Federal Revenue</b>			
Special Education Entitlement	438,490	449,692	11,202
Special Education Discretionary Grants	96,392	98,868	2,476
All Other Federal Revenue	371,723	364,080	(7,643)
<b>Total Federal Revenue</b>	<b>906,605</b>	<b>912,640</b>	<b>6,035</b>
<b>Other State Revenue</b>			
Mandated Cost Reimbursements	540,885	473,943	(66,942)
State Lottery Revenue	598,994	564,734	(34,260)
All Other State Revenue	2,622,320	2,636,404	14,084
<b>Total Other State Revenue</b>	<b>3,762,199</b>	<b>3,675,081</b>	<b>(87,118)</b>
<b>Other Local Revenue</b>			
Sale of Equipment/Supplies	4,000	4,000	-
Leases And Rentals	72,900	79,900	7,000
Interest	104,000	107,683	3,683
Net Change in Fair Value of Investments	-	-	-
Transportation Fees from Individuals	330,750	341,400	10,650
All Other Fees and Contracts	20,000	-	(20,000)
All Other Local Revenue	1,074,276	690,007	(384,269)
All Other Transfers-In from Districts	1,500,055	1,406,702	(93,353)
All Other Transfers-In from County Offices	-	-	-
<b>Total Other Local Revenue</b>	<b>3,105,981</b>	<b>2,629,692</b>	<b>(476,289)</b>
<b>Other Financing Sources/Uses</b>			
IFT Between Gen Fund & Special Res Fund	-	-	-
IFT-Other Authorized Interfund Transfers In	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING REVENUE</b>	<b>60,133,694</b>	<b>62,019,913</b>	<b>1,886,219</b>

## GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

GENERAL FUND EXPENDITURES	2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
<b>Certificated Salaries</b>			
Regular Teacher	16,790,360	17,358,193	567,833
Hourly Teacher	371,198	407,250	36,052
Teachers-Technology Lead	1,000	-	(1,000)
Stipends	141,202	152,273	11,071
Extra Duty Teacher	552,720	591,197	38,477
Coaches	125,599	122,020	(3,579)
Substitute	407,412	396,711	(10,701)
<b>Teachers' Salaries</b>	<b>18,389,491</b>	<b>19,027,644</b>	<b>638,153</b>
School Librarian	-	96,500	96,500
Counselor	970,633	1,000,732	30,099
Psychologist	589,530	608,904	19,374
Speech Specialist	141,131	147,169	6,038
Nurse	176,585	178,254	1,669
Stipends	20,000	8,449	(11,551)
Hourly Pupil Support	12,170	9,326	(2,844)
<b>Pupil Support Salaries</b>	<b>1,910,049</b>	<b>2,049,334</b>	<b>139,285</b>
Superintendent	251,844	264,056	12,212
Assistant Superintendent	384,834	410,789	25,955
Principal	728,021	759,462	31,441
Assistant Principal	478,284	498,475	20,191
Director	540,695	562,507	21,812
Certificated Tech Lead	22,729	55,804	33,075
Supervisor & Admin - Stipends	91,480	89,767	(1,713)
<b>Supervisors' &amp; Administrators' Salaries</b>	<b>2,497,887</b>	<b>2,640,860</b>	<b>142,973</b>
Other Certificated	-	10,043	10,043
<b>Other Certificated Salaries</b>	<b>-</b>	<b>10,043</b>	<b>10,043</b>
<b>TOTAL CERTIFICATED SALARIES</b>	<b>22,797,427</b>	<b>23,727,881</b>	<b>930,454</b>
<b>Classified Salaries</b>			
Technology Aide	77,656	82,372	4,716
Instructional Aide	700,184	721,934	21,750
Instructional Aide-Special Ed	1,311,650	1,344,755	33,105
Classroom Tech, Classified	104,702	109,712	5,010
Coach, Classified After School	333,138	299,848	(33,290)
Instructional, CL (After School)	13,751	20,352	6,601

GENERAL FUND EXPENDITURES	2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
Instructional Aide-Extra Earnings	50,013	50,422	409
Instructional Aides Stipends	9,000	8,073	(927)
Instructional Aide's Overtime	2,050	-	(2,050)
Instructional Aide Substitute	162,765	153,807	(8,958)
<b>Instructional Salaries</b>	<b>2,764,909</b>	<b>2,791,275</b>	<b>26,366</b>
Maintenance	319,879	327,797	7,918
Custodian	746,806	776,415	29,609
Delivery Driver	26,363	21,048	(5,315)
Library Media	215,365	215,287	(78)
Health Clerk	176,975	181,905	4,930
Counseling Assistant	7,900	2,801	(5,099)
Other Professional Support	15,743	20,692	4,949
Journeyman-Plumber	81,912	83,624	1,712
Classified Support Overtime	35,523	26,700	(8,823)
Classified Support Substitute	227,402	215,522	(11,880)
<b>Support Salaries</b>	<b>1,853,868</b>	<b>1,871,791</b>	<b>17,923</b>
Assistant Superintendent	185,295	194,290	8,995
Classified Management	276,363	291,920	15,557
Confidential	554,017	593,281	39,264
Director	141,145	159,451	18,306
Supervision & Admin Overtime	13,500	8,384	(5,116)
<b>Supervisors' &amp; Administrators' Salaries</b>	<b>1,170,320</b>	<b>1,247,326</b>	<b>77,006</b>
General Administration-Classified	1,972,908	2,052,199	79,291
Classified Extra Duty	4,249	2,881	(1,368)
Administrative Stipends	57,997	36,442	(21,555)
Clerical & Office Overtime	33,606	17,596	(16,010)
Clerical Substitute	44,417	39,950	(4,467)
<b>Clerical, Technical and Office Salaries</b>	<b>2,113,177</b>	<b>2,149,068</b>	<b>35,891</b>
Noon Duty Supervisors	207,480	217,042	9,562
Job Coach-Special Ed Technician	12,100	13,431	1,331
Other Classified Salaries	322,991	348,550	25,559
Other Classified-Extra Earnings	37,548	39,795	2,247
Student Worker	5,526	3,450	(2,076)
Other Classified Stipends	72,583	77,180	4,597
Other Classified Subs	12,800	18,414	5,614
<b>Other Classified Salaries</b>	<b>671,028</b>	<b>717,862</b>	<b>46,834</b>
<b>TOTAL CLASSIFIED SALARIES</b>	<b>8,573,302</b>	<b>8,777,322</b>	<b>204,020</b>

GENERAL FUND EXPENDITURES	2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
<b>Employee Benefits</b>			
STRS, Certificated	5,137,054	6,056,860	919,806
STRS, Classified	109,211	124,684	15,473
<b>Certificated Retirement</b>	<b>5,246,265</b>	<b>6,181,544</b>	<b>935,279</b>
PERS, Certificated	33	-	(33)
PERS, Classified	981,531	1,244,691	263,160
<b>Classified Retirement</b>	<b>981,564</b>	<b>1,244,691</b>	<b>263,127</b>
Medicare, Certificated	317,297	344,801	27,504
Medicare, Classified	118,449	128,200	9,751
OASDI, Certificated	1,792	2,955	1,163
OASDI, Classified	466,957	496,753	29,796
<b>OASDI/Medicare/Alternative</b>	<b>904,495</b>	<b>972,709</b>	<b>68,214</b>
Health & Welfare, Certificated	3,136,049	2,950,477	(185,572)
Health & Welfare, Classified	1,422,951	1,608,523	185,572
<b>Health &amp; Welfare Benefits</b>	<b>4,559,000</b>	<b>4,559,000</b>	<b>-</b>
SUI, Certificated	12,059	11,861	(198)
SUI, Classified	4,134	4,412	278
<b>Unemployment Insurance</b>	<b>16,193</b>	<b>16,273</b>	<b>80</b>
Workers' Comp, Certificated	279,180	275,751	(3,429)
Workers' Comp, Classified	108,381	102,136	(6,245)
<b>Workers' Compensation Insurance</b>	<b>387,561</b>	<b>377,887</b>	<b>(9,674)</b>
Retiree Benefits, Certificated	90,000	125,000	35,000
Retiree Benefits, Classified	100,000	125,000	25,000
OPEB Active Employees, Certificated	190,241	190,241	-
OPEB Active Employees, Classified	85,471	85,471	-
<b>OPEB</b>	<b>465,712</b>	<b>525,712</b>	<b>60,000</b>
Other Benefits, Certificated	45,872	65,875	20,003
Other Benefits, Classified	56,667	70,000	13,333
<b>Other Employee Benefits</b>	<b>102,539</b>	<b>135,875</b>	<b>33,336</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>12,663,329</b>	<b>14,013,691</b>	<b>1,350,362</b>
<b>Books &amp; Supplies</b>			
Textbooks	576,689	680,000	103,311
<b>Textbooks</b>	<b>576,689</b>	<b>680,000</b>	<b>103,311</b>
Library Books	16,342	1,500	(14,842)
Other Books	14,819	12,435	(2,384)
<b>Books and Other Reference Materials</b>	<b>31,161</b>	<b>13,935</b>	<b>(17,226)</b>
Materials & Supplies-Instructional	712,880	478,285	(234,595)



GENERAL FUND EXPENDITURES	2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
Copier Paper	46,319	43,415	(2,904)
Software - Instructional	2,192	1,160	(1,032)
Computer Supplies	63,787	65,220	1,433
Printer Ink/Supplies	63,237	55,790	(7,447)
Refreshments - Not Food Services	77,721	59,520	(18,201)
Tests/Scoring	119,486	54,548	(64,938)
General Supplies-Non Instructional	95,830	92,090	(3,740)
Software - Non Instructional	4,820	5,230	410
Copier Supplies	910	210	(700)
Custodial Consumables (Paper)	27,097	26,600	(497)
Other Custodial Supplies	65,596	54,060	(11,536)
Maintenance Supplies	61,173	50,000	(11,173)
Publications & Journals	4,586	3,985	(601)
Subscriptions	19,145	12,765	(6,380)
Fuel for Vehicles	10,600	10,600	-
<b>Materials and Supplies</b>	<b>1,375,379</b>	<b>1,013,478</b>	<b>(361,901)</b>
Equipment - New	370,323	342,195	(28,128)
Equipment-Lease/Purchase	-	-	-
Equipment - Computer	502,764	474,123	(28,641)
Computer Printers	12,463	9,190	(3,273)
Software>\$500 per Item	3,418	3,455	37
<b>Non-Capitalized Equipment</b>	<b>888,968</b>	<b>828,963</b>	<b>(60,005)</b>
<b>TOTAL BOOKS &amp; SUPPLIES</b>	<b>2,872,197</b>	<b>2,536,376</b>	<b>(335,821)</b>
<b>Services &amp; Other Operating Expenditures</b>			
Subagreements for Services	2,271,805	2,534,030	262,225
<b>Subagreements for Services</b>	<b>2,271,805</b>	<b>2,534,030</b>	<b>262,225</b>
Mileage Reimbursement	9,690	10,815	1,125
Travel & Conference	182,013	203,717	21,704
Recruiting	2,200	2,275	75
Other Travel Expense	3,240	3,345	105
Taxable Mileage - Classified	4,200	4,800	600
Taxable Mileage - Certificated	30,900	31,800	900
<b>Travel and Conferences</b>	<b>232,243</b>	<b>256,752</b>	<b>24,509</b>
Dues & Memberships	64,576	66,913	2,337
<b>Dues &amp; Memberships</b>	<b>64,576</b>	<b>66,913</b>	<b>2,337</b>
Other Insurance	267,715	278,815	11,100

GENERAL FUND EXPENDITURES	2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
<b>Insurance</b>	<b>267,715</b>	<b>278,815</b>	<b>11,100</b>
Utilities - Heat	16,025	16,345	320
Light & Power	368,000	345,000	(23,000)
Water - Utilities	132,500	134,130	1,630
Trash - Utilities	54,000	55,180	1,180
Tree Trimming	13,770	30,780	17,010
Pest Control	16,760	24,010	7,250
Sewer Fees	80,700	77,520	(3,180)
Alarm Monitoring	75,600	88,460	12,860
Other Operations/Housekeeping	4,975	2,920	(2,055)
Pool Costs	40,000	50,000	10,000
<b>Operations and Housekeeping Services</b>	<b>802,330</b>	<b>824,345</b>	<b>22,015</b>
Floor Covering	92,133	98,000	5,867
Paving	49,605	55,000	5,395
Roofing	29,535	25,000	(4,535)
Contract Services	395,045	477,000	81,955
Rental Expense	31,774	25,345	(6,429)
Computer Repairs/Maintenance	6,400	2,400	(4,000)
Vehicle Repair	15,350	8,000	(7,350)
Software/Copier Maintenance Fee	44,280	56,255	11,975
HVAC	207,598	50,000	(157,598)
Electrical Repairs	116,139	75,000	(41,139)
Plumbing Repairs	50,632	50,000	(632)
Risk Management	26,860	16,000	(10,860)
Painting	105,975	142,000	36,025
Landscape/Irrigation	334,940	330,425	(4,515)
Athletic Field Supplies	4,000	5,150	1,150
Misc Repair	54,295	61,565	7,270
Other Maintenance Services	109,248	20,055	(89,193)
<b>Rentals, Leases, Repairs &amp; Noncapital</b>	<b>1,673,809</b>	<b>1,497,195</b>	<b>(176,614)</b>
Annual Software License Fee	452,466	523,625	71,159
Subscriptions - Online	6,540	8,430	1,890
Advertising	11,830	7,700	(4,130)
Banking Services	22,300	23,025	725
Admin Fee County Treasurer	1,400	3,515	2,115
Consultants-Instructional	159,485	185,481	25,996
Consultants-Other	512,110	458,407	(53,703)
Consultants-Computer Services	60,000	60,000	-

GENERAL FUND EXPENDITURES	2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
Legal Expense	299,500	423,185	123,685
Audits	37,000	38,000	1,000
Finger Printing	19,890	17,280	(2,610)
Regulatory Fees	200	210	10
Other Local Agency Fees	62,225	88,790	26,565
Charter Bus-Home To School	76,515	73,810	(2,705)
Miscellaneous Outside Vendor	515,722	362,298	(153,424)
Charter Bus-Athletic/Field Trips	147,204	149,755	2,551
Outside Printing	39,879	34,235	(5,644)
Tuition	153,925	154,820	895
Preschool Tuition	26,000	27,065	1,065
Parent Reimbursement (Legal)	457,620	412,375	(45,245)
Transportation-In Lieu	7,800	7,800	-
NPS Transportation-In Lieu	14,355	6,115	(8,240)
Occupational Therapy	90,590	75,000	(15,590)
Physical Therapy	32,960	32,960	-
Speech Therapy	107,420	75,600	(31,820)
Vision Therapy	9,440	9,440	-
Other Therapy	275,766	290,712	14,946
Other Expense	1,000	1,000	-
IBI Supervision	101,287	50,000	(51,287)
Outside Assessment Fees	33,380	82,020	48,640
AB3632 Room & Board	99,893	111,090	11,197
<b>Professional Services &amp; Other Operating</b>	<b>3,835,702</b>	<b>3,793,743</b>	<b>(41,959)</b>
Postage	30,822	30,920	98
Telephone Service	49,554	50,545	991
Mobile Communications	40,000	40,000	-
Internet Connectivity	133,030	137,680	4,650
<b>Communications</b>	<b>253,406</b>	<b>259,145</b>	<b>5,739</b>
<b>TOTAL SERVICES &amp; OTHER OPERATING EXP</b>	<b>9,401,586</b>	<b>9,510,938</b>	<b>109,352</b>
<b>Capital Outlay</b>			
Site Improvement	32,327	75,000	42,673
<b>Land Improvements</b>	<b>32,327</b>	<b>75,000</b>	<b>42,673</b>
Classroom Lighting	143,502	-	(143,502)
HVAC	73,088	325,000	251,912
Paving	13,100	-	(13,100)
Plumbing	32,500	-	(32,500)

GENERAL FUND EXPENDITURES	2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
Roofing	88,364	110,000	21,636
Wall Systems	—	50,000	50,000
<b>Buildings and Improvement of Buildings</b>	<b>350,554</b>	<b>485,000</b>	<b>134,446</b>
Equipment - New	1,417,425	848,000	(569,425)
Vehicle-Lease/Purchase	45,377	-	(45,377)
Computer Equipment	120,801	70,000	(50,801)
<b>Equipment</b>	<b>1,583,603</b>	<b>918,000</b>	<b>(665,603)</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,966,484</b>	<b>1,478,000</b>	<b>(488,484)</b>
<b>Transfers &amp; Other Outgo</b>			
IAA-Payments To County Offices	325,000	335,800	10,800
<b>Tuition</b>	<b>325,000</b>	<b>335,800</b>	<b>10,800</b>
All Other Transfers To JPA	7,496	-	(7,496)
<b>Interagency Transfers Out</b>	<b>7,496</b>	<b>-</b>	<b>(7,496)</b>
Transfer of Indirect Costs	—	—	—
<b>Transfers of Indirect Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
IFT-Transfer Out To Special Reserve	2,225,000	2,100,000	(125,000)
IFT-Transfer Out All Other Interfund Transfer	165,000	165,000	-
<b>Interfund Transfers Out</b>	<b>2,390,000</b>	<b>2,265,000</b>	<b>(125,000)</b>
<b>TOTAL TRANSFERS &amp; OTHER OUTGO</b>	<b>2,722,496</b>	<b>2,600,800</b>	<b>(121,696)</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>60,996,821</b>	<b>62,645,008</b>	<b>1,648,187</b>

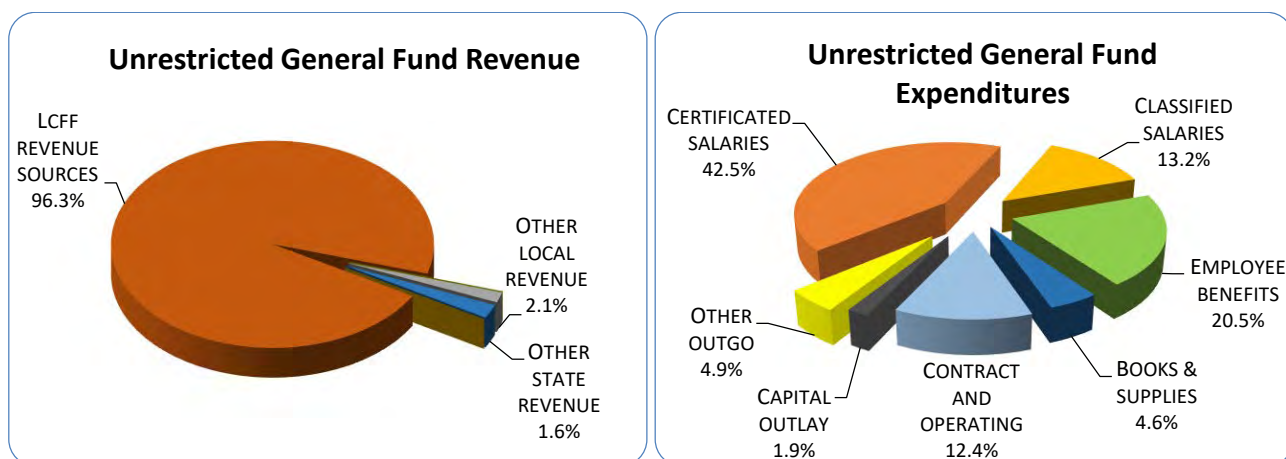
GENERAL FUND SUMMARY		2017-18 Estimated Actuals	2018-19 Final Budget	Changes from Prior Year
<b>REVENUE</b>				
PROPERTY TAXES / LCFF SOURCES		52,358,909	54,802,500	2,443,591
FEDERAL REVENUE		906,605	912,640	6,035
OTHER STATE REVENUE		3,762,199	3,675,081	(87,118)
OTHER LOCAL REVENUE		3,105,981	2,629,692	(476,289)
<b>TOTAL OPERATING REVENUE</b>		<b>60,133,694</b>	<b>62,019,913</b>	<b>1,886,219</b>
<b>EXPENDITURES</b>				
TEACHER SALARIES		18,389,519	19,027,644	638,125
CERTIFICATED SUPPORT SALARIES		1,910,049	2,049,334	139,285
CERTIFICATED ADMINISTRATORS		2,497,887	2,640,860	142,973
OTHER CERTIFICATED SALARIES		-	10,043	10,043
<b>TOTAL CERTIFICATED SALARIES</b>		<b>22,797,427</b>	<b>23,727,881</b>	<b>930,454</b>
INSTRUCTIONAL AIDES		2,764,909	2,791,275	26,366
CLASSIFIED SUPPORT		1,853,868	1,871,791	17,923
CLASSIFIED ADMINISTRATORS		1,170,320	1,247,326	77,006
CLERICAL / OFFICE SALARIES		2,113,177	2,149,068	35,891
OTHER CLASSIFIED SALARIES		671,028	717,862	46,834
<b>TOTAL CLASSIFIED SALARIES</b>		<b>8,573,302</b>	<b>8,777,322</b>	<b>204,020</b>
STRS		5,246,265	6,181,544	935,279
PERS		981,564	1,244,691	263,127
OASDI / MEDICARE		904,495	972,709	68,214
HEALTH & WELFARE		4,559,000	4,559,000	-
STATE UNEMPLOYMENT INSURANCE		16,193	16,273	80
WORKERS' COMPENSATION		387,561	377,887	(9,674)
RETIREE BENEFITS		465,712	525,712	60,000
OTHER EMPLOYEE BENEFITS		102,539	135,875	33,336
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>12,663,329</b>	<b>14,013,691</b>	<b>1,350,362</b>
TEXTBOOKS		576,689	680,000	103,311
OTHER BOOKS		31,161	13,935	(17,226)
MATERIALS & SUPPLIES		1,375,379	1,013,478	(361,901)
EQUIPMENT: NON-CAPITAL		888,968	828,963	(60,005)
<b>TOTAL BOOKS &amp; SUPPLIES</b>		<b>2,872,197</b>	<b>2,536,376</b>	<b>(335,821)</b>
SUBAGREEMENTS FOR SERVICES		2,271,805	2,534,030	262,225
TRAVEL & CONFERENCE		232,243	256,752	24,509
DUES & MEMBERSHIPS		64,576	66,913	2,337
OTHER INSURANCE		267,715	278,815	11,100
UTILITIES		802,330	824,345	22,015
REPAIRS AND OTHER SERVICES		1,673,809	1,497,195	(176,614)
CONTRACTS / FEES / LICENSES		3,835,702	3,793,743	(41,959)
COMMUNICATIONS		253,406	259,145	5,739
<b>TOTAL SERVICES &amp; OTHER OPERATING EXP</b>		<b>9,401,586</b>	<b>9,510,938</b>	<b>109,352</b>
SITE IMPROVEMENTS		32,327	75,000	42,673
BUILDING IMPROVEMENTS		350,554	485,000	134,446
NEW EQUIPMENT: CAPITAL		1,583,603	918,000	(665,603)
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,966,484</b>	<b>1,478,000</b>	<b>(488,484)</b>
TUITION & EXCESS COST		325,000	335,800	10,800
TRANSFER OF APPORTIONMENT		7,496	-	(7,496)
IFT-TRFS OUT TO SPECIAL RESERVE		2,225,000	2,100,000	(125,000)
IFT-TRFS OUT ALL OTHER IFTs		165,000	165,000	-
<b>TOTAL TRANSFERS</b>		<b>2,722,496</b>	<b>2,600,800</b>	<b>(121,696)</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>60,996,821</b>	<b>62,645,008</b>	<b>1,648,187</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(863,127)</b>	<b>(625,095)</b>	<b>238,032</b>

## Unrestricted Funds

The Local Control Funding Formula (LCFF) replaces the old revenue limit funding system and more than 40 categorical programs by consolidating them into one revenue stream on a permanent basis. Under the “revenue limit and categorical-funded programs” model, revenues were typically divided between unrestricted and restricted. Accountability for the use of the funds was lower on unrestricted dollars and tight on restricted dollars, and rule-based compliance was the norm. Under the LCFF model, revenues are treated differently. Accountability for the use of funds extends to all LCFF dollars.

In addition, accountability is linked to a locally developed plan designed to achieve identified goals – the LCAP. The planning process is intended to be transparent and engage the school community. The LBUSD budget is explicitly linked to LCAP goals and activities and aligns financial resources to a local plan for student achievement. The Board of Education ultimately approves the LCAP in conjunction with the annual budget. In the standardized account code structure (SACS), all LCFF funding is accounted for as an unrestricted resource. LEAs have the option of defining local codes in tracking expenditures.

Presently, 91.8% of the total General Fund Budget is comprised of unrestricted revenues. As discussed earlier, the major source of funding for Laguna Beach Unified School District is derived from the District's LCFF sources made up of local property taxes. Only a small percentage is derived from state apportionments and other local income sources. The following charts display the unrestricted revenue received from each funding source and also unrestricted expenses.

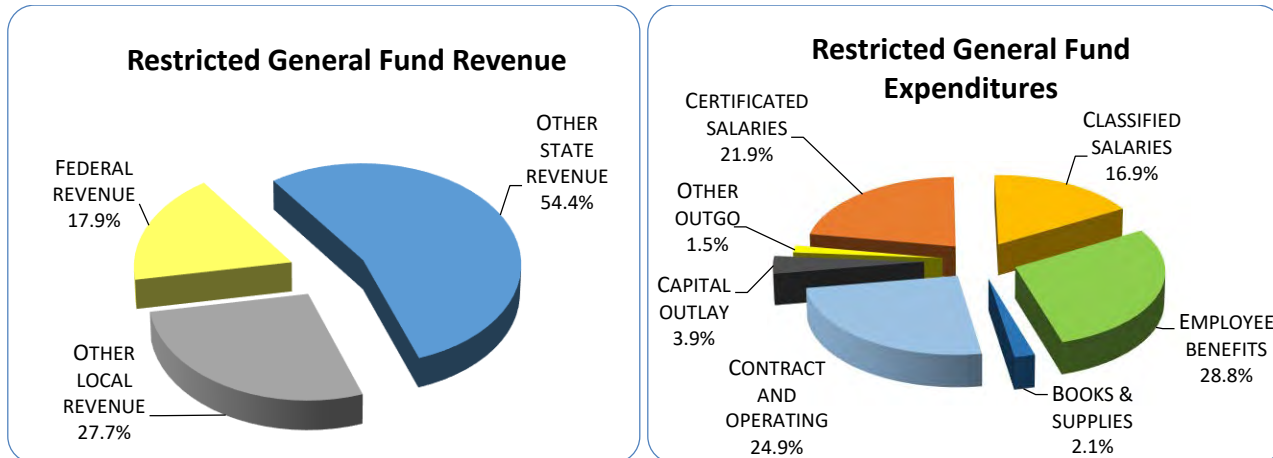


## Restricted Funds

School districts also receive funds from federal and state agencies for categorical programs. Categorical programs are bound by various restrictions on how funds may be used, therefore, are categorized as restricted funds. Often, programs are designed to “augment” those services which are provided to all students. By law, districts must use categorical funds to “supplement, not supplant” the already available services. Districts must comply with fiscal and program requirements in administering categorical programs. In some programs, districts have some latitude in deciding how funds are spent. In other programs, federal and state laws and regulations, as well as court mandates, result in extremely complicated requirements and severely restrict the operating environment for districts.

In addition to funding received from state and federal sources, the educational programs of the district are enhanced by grants, awards, and/or donations received from the local community, corporations, school foundations, and other agencies. Generally, the donor stipulates the purpose for which the funds are to be used; therefore, these funds are also categorized as restricted funds.

As depicted on the following charts, of the total General Fund Budget, 8.2% is comprised of restricted revenues from state, federal, and local sources. Of the total General Fund Budget, 22.4% is comprised of restricted expenses.





GENERAL FUND SUMMARY	Unrestricted	Restricted	Combined
LCFF Revenue Sources	54,802,500	-	54,802,500
Federal Revenue	950	911,690	912,640
Other State Revenue	907,589	2,767,492	3,675,081
Other Local Revenue	1,222,990	1,406,702	2,629,692
Other Financing Sources/Uses	(8,955,893)	8,955,893	-
<b>TOTAL OPERATING REVENUE</b>	<b>47,978,136</b>	<b>14,041,777</b>	<b>62,019,913</b>
Certificated Salaries	20,652,458	3,075,423	23,727,881
Classified Salaries	6,402,213	2,375,109	8,777,322
Employee Benefits	9,976,630	4,037,061	14,013,691
Books & Supplies	2,240,491	295,885	2,536,376
Services & Other Operating Expenditures	6,008,591	3,502,347	9,510,938
Capital Outlay	938,000	540,000	1,478,000
Transfers & Other Outgo	2,384,848	215,952	2,600,800
<b>TOTAL OPERATING EXPENDITURES</b>	<b>48,603,231</b>	<b>14,041,777</b>	<b>62,645,008</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(625,095)</b>	<b>-</b>	<b>(625,095)</b>
<b>BEGINNING FUND BALANCE</b>	<b>4,047,165</b>	<b>2,556,678</b>	<b>6,603,843</b>
<b>ENDING FUND BALANCE</b>	<b>3,422,070</b>	<b>2,556,678</b>	<b>5,978,748</b>
<b>Components of Ending Fund Balance</b>			
Nonspendable - Revolving Cash	50,000	-	50,000
Restricted – Routine Restricted Maintenance	-	2,556,678	2,556,678
Assigned	222,070	-	222,070
Reserve for Economic Uncertainties	3,150,000	-	3,150,000
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,422,070</b>	<b>2,556,678</b>	<b>5,978,748</b>

## Encroachments

When the operation of a categorical program requires additional revenue beyond what is funded by the State or Federal Government, it is considered to “encroach” upon the General Fund.

Support to the Food Service Fund (13) is continuing at \$165,000. This amount is shown as a transfer out of the General Fund to the Food Service Fund. The focus on nutrition services is to provide high quality, attractive, nutritious options to students. Due to the low portion of federal and state meal reimbursements, the state model for cafeteria services does not work well in Laguna Beach USD; therefore, the structural support for the program is expected to continue.

Within the General Fund, \$10,711,167 of unrestricted resources are budgeted contributions to the restricted side of the General Fund. Special Education and Routine Restricted Maintenance are the largest programs receiving these contributions.

Program	Support
<u>Inter-Fund</u>	
Food Service	\$165,000
<u>Contributions</u>	
Special Education	\$6,326,987
Routine Restricted Maintenance	\$2,628,906
Home-to-School Transportation	\$926,359
Special Education Transportation	\$663,915
<b>Contributions</b>	<b>\$10,711,167</b>

Special Education is traditionally the largest unfunded federal and state mandated program. Expenditures for Special Education of \$7,950,816 exceed the revenue of \$1,623,829, which requires a contribution of \$6,326,987. Routine Restricted Maintenance is about 4% of the General Fund.

## MAJOR STATE AND LOCAL FACTORS

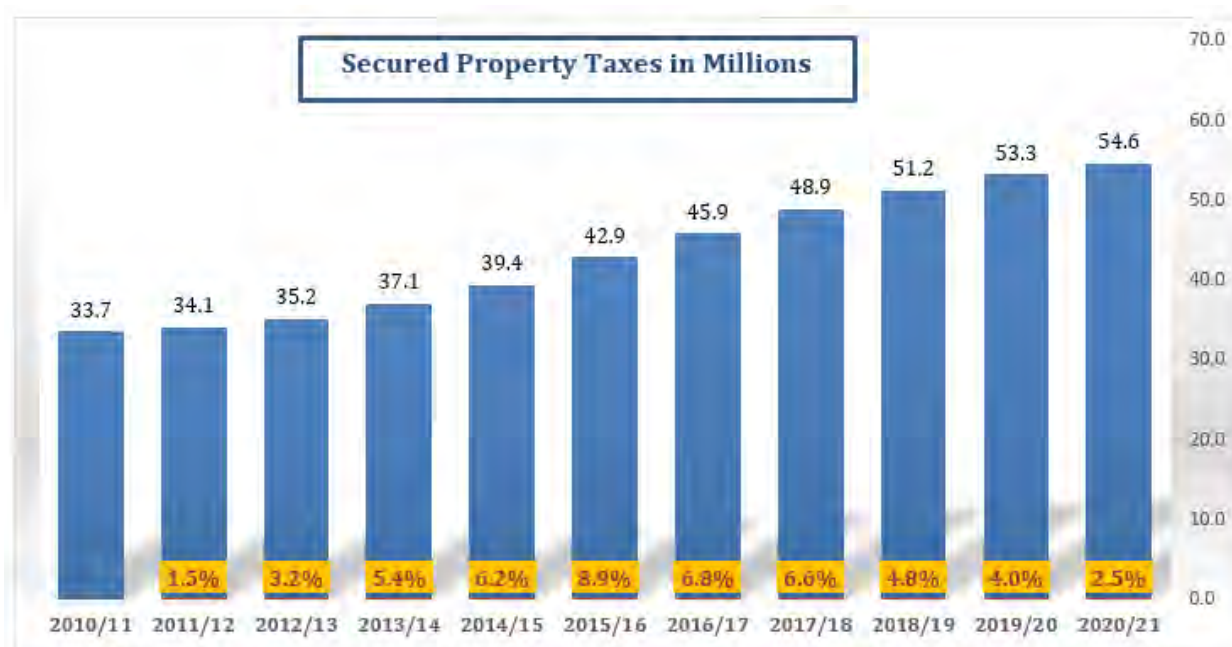
**Property Taxes:** The District's projected property tax revenues are above the estimated entitlements under the State of California Local Control Funding Formula (LCFF); therefore, the District remains a Basic Aid District. Property tax revenue growth reflects the cyclical nature of the economy and the assessed valuation of residential homes in Laguna Beach.

According to the March 2018 UCLA Anderson Forecast Regional Outlook for Orange County, median selling values will continue to rise this year and next. There is simply not much supply being produced and the existing home inventory for sale will remain limited. The forecast for annual home price appreciation is between 6 and 8 percent in 2018 over the next two years.

The Employment Development Department reports that California's unemployment rate fell to 4.2% in April 2018, the lowest rate since 1976 when this data series was first collected. The United States unemployment rate for this period was 3.9%. During this time, 39,300 payroll jobs were added, bringing total state employment to 17.1 million jobs. Since the beginning of the current economic expansion, which began in February 2010, California has added just over 2.9 million jobs. Compared to one year ago, the state job total is up 2.1%.

The secured tax receipts are projected at a 5% increase in the 2018-2019 Budget. For the multi-year projections, the District's property tax revenues are projected to slightly decrease in both 2019-2020 and 2020-2021.

With new federal policy towards California and the new federal tax plan it's an important priority for Laguna Beach to keep up-to-date on critical economic indicators. The District will continue to monitor trending information relative to real estate sales impacting future value additions, annual sales transactions for all properties in the previous calendar year and Proposition 8 value restorations in making better assumptions on the upcoming fiscal year and next few years.



**Historical Assessed Value by Land Use:** Residential land use accounts for 92% of the property valuation, followed by commercial properties at 7% and the remaining 1% by other types of secured property.

Under California's tax system, the assessed value of most property is based on its purchase price. Local real property is assessed at acquisition value and adjusted upward each year. The process that county assessors use to determine the value of real property was established by Proposition 13. Under this system, when real property is purchased, the county assessor assigns it an assessed value that is equal to its purchase price, or "acquisition value."

Each year thereafter, the property's assessed value increases by 2 percent or the rate of inflation, whichever is lower. This process continues until the property is sold, at which point the county assessor again assigns it an assessed value equal to its most recent purchase price. However, property is reassessed whenever there is a change in ownership or new construction.

The district's assessed valuation has grown on average over the past five years at a rate of 6.65% percent per year. Because assessed valuation is the basis of the computation of tax revenue, the reported growth in assessed valuation will be somewhat indicative of the growth in property tax revenue. County tax assessor estimates for tax revenues for 2018-19 are not available until September 2018.

The table below shows the total assessed value in our tax area and the number of parcels.

Laguna Beach Unified School District Historical Assessed Value by Land Use										
	2013-14		2014-15		2015-16		2016-17		2017-18	
	# of parcels	Net Value	# of parcels	Net Value	# of parcels	Net Value	# of parcels	Net Value	# of parcels	Net Value
<b>Secured:</b>										
Residential	30,256	14,048,828,387	30,257	14,915,283,193	30,256	16,042,474,826	30,263	16,998,329,959	30,274	18,069,862,424
Commercial	710	1,056,015,339	711	1,136,423,772	707	1,184,077,332	700	1,396,965,916	693	1,482,025,595
Industrial	88	32,687,860	85	30,237,641	83	36,076,634	81	39,315,893	79	38,860,788
Unclassified	376	-	376	-	376	-	377	-	377	-
Rural	102	26,071,583	99	26,730,633	100	27,301,899	103	23,300,492	101	21,404,380
Miscellaneous	695	185,994	703	439,177	705	447,950	707	1,374,551	712	1,402,243
<b>Secured Net Value</b>	<b>32,227</b>	<b>15,163,789,163</b>	<b>32,231</b>	<b>16,109,114,416</b>	<b>32,227</b>	<b>17,290,378,641</b>	<b>32,231</b>	<b>18,459,286,811</b>	<b>32,236</b>	<b>19,613,555,430</b>
<b>% Δ in net value</b>				<b>6.23%</b>		<b>7.33%</b>		<b>6.76%</b>		<b>6.25%</b>

**Pension Costs:** The employer contribution costs for both the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) are projected to continue to rise over the next several years.

The investment returns for CalSTRS and CalPERS are critical for funding pension benefits, as they are defined benefit pension plans. According to School Services of California, investment returns fund 58% and 62% of the pension benefits, respectively, for CalSTRS and CalPERS.

The table below illustrates the net return on investments for CalSTRS and CalPERS from 2007-08 forward:

Fiscal Year	CalSTRS Net Return on Investments	CalPERS Net Return on Investments
2007-08	-4.0%	-5.1%
2008-09	-25.1%	-24.0%
2009-10	12.0%	13.3%
2010-11	22.8%	21.7%
2011-12	1.6%	0.1%
2012-13	13.6%	13.2%
2013-14	18.3%	18.4%
2014-15	4.5%	2.4%
2015-16	1.4%	0.6%
2016-17	13.4%	11.2%

Both CalSTRS and CalPERS have recently taken action to lower the assumed rate of return on investments from 7.5% to 7.0%, which will reduce the funded status of the plans. The current estimates for CalPERS employer contribution rates reflect this investment return reduction, but the CalSTRS employer contribution rates currently in statute were enacted before the reduction in the assumed rate of return.

The discount rate for CalPERS was lowered to 7.00 percent over the next two valuations. The Board also adopted new demographic assumptions that will be reflected in the June 30, 2018 valuation impacting employer contribution rates beginning in fiscal year 2019-20.

Lowering the discount rate means both the normal cost and the accrued liabilities will increase in the future. These increases will result in higher required employer contributions. Consistent with the existing board amortization and smoothing policy, the impact of each change in discount rate will be phased in over a five-year period. As a result, the full impact of the reduction in the discount rate will not be realized until fiscal year 2024-25.

The CalPERS Board also adopted a reduction of the inflation assumption which will be implemented in two steps in conjunction with the decreases in the discount rate. The long-term inflation rate will be lowered from 2.75 percent to 2.625 percent for the June 30, 2018 valuation and to 2.50 percent for the June 30, 2019 valuation. The reduction in the inflation assumption results in decreases in both the normal cost and the accrued liabilities in the future.

Below is a table showing projected schools employer contribution rates with the changes in discount rate, inflation, payroll growth and demographic assumptions reflected, along with the expected reductions in normal cost due to the continuing transition of active members from classic status to PEPR status.

**CalPERS Projected Future Employer  
Contribution Rates  
(as a percentage of payroll)**

<b>Valuation Date</b>	<b>Fiscal Year Impact</b>	<b>Discount Rate</b>	<b>Projected Employer Contribution Rate</b>
6/30/2017	2018-19	7.25%	18.1%
6/30/2018	2019-20	7.25%	20.8%
6/30/2019	2020-21	7.00%	23.5%
6/30/2020	2021-22	7.00%	24.6%
6/30/2021	2022-23	7.00%	25.3%
6/30/2022	2023-24	7.00%	25.8%
6/30/2023	2024-25	7.00%	26.0%
6/30/2024	2025-26	7.00%	25.7%

The CalSTRS employer contribution rate was 8.25% for many years—from 1990 through 2013-14. The funded status of the CalSTRS plan had been declining from being fully funded in 2000-01 to only 69% funded in 2010-11. As part of the enactment of the 2014-15 State Budget, the Legislature and Governor approved Assembly Bill (AB) 1469 (Chapter 47, 2014). AB 1469, billed as the "CalSTRS Funding Plan", implemented a schedule of increasing contribution rates for the state, employees, and employers.

Under the CalSTRS 2014 Funding Plan, employer contributions on compensation creditable to the Defined Benefit Program will increase gradually up to 19.1 percent in 2020–21. Beginning in 2021–22, the Teachers' Retirement Board has a limited rate setting authority to adjust the contribution rate up or down by no more than 1 percent per year up to a maximum contribution rate of 20.25 percent, which would be an additional 1.15% beyond the scheduled increases.

**CalSTRS Projected Future Employer  
Contribution Rates  
(as a percentage of payroll)**

<b>2013-14 (Base Year)</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%

CalSTRS is required to submit a funding status report to the Legislature every five years, starting July 1, 2019, to ensure the plan continues to sustain an appropriately funded benefit program.

## FACILITIES PLAN SUMMARY

The following information provides a very brief overview of the information and proposed projects contained within the current (2016) facilities master plan. It should be noted that while the plan intends to be comprehensive and complete, it will evolve over time and likely be updated and modified on an annual basis to reflect the changing and unforeseen needs facing our facilities, and more specifically, our learning environments.

### Demographics

The District is projecting for the upcoming school year student enrollment of 2,896 representing a decrease of 38 students from prior year enrollment. For the two subsequent years, the District is projecting enrollment to decline by 56 students in 2019-20 and by an additional 24 students in 2020-21. When looking ahead, it is important for facilities to rely on an aggressive projection model to insure we have enough capacity to support the highest population of students. This model is called the Moderate Enrollment Projection (in contrast to a Conservative model). The current enrollment projection shows the following for the next 5-years:

School Year	El Morro	TOW	Thurston	LBHS	Total
2016-17 (Prior)	532	608	766	1,115	3,021
2017-18 (Current)	472	595	781	1,086	2,934
2018-19 (Budget)	463	589	769	1,075	2,896
2019-20	465	590	711	1,074	2,840
2020-21	464	578	692	1,082	2,816
2021-22	468	586	667	1,101	2,822
2022-23	476	591	654	1,089	2,810

### 2014 Facilities Condition Assessment

A comprehensive facilities assessment of all major systems (mechanical, electrical, plumbing, finishes, etc...) was completed in August of 2014. The focus of the study was on existing systems and it identified nearly \$9.5M in need for 2015 and an additional \$17M in need by 2019. The costs are based on the typical life expectancies of the systems analyzed and projected based on the time in which they would typically need replacement.

### Additional Feedback

Weekly meetings are held at each site to discuss facilities issues and ideas between the facilities department, Principals, and on-site maintenance staff. In addition, a survey has been published on the facilities department's main home page that allows community members, school staff, and students the opportunity to identify facilities issues, as well as share some ideas on how better to equip their site. To date, this feedback has resulted in the identification of multiple projects beyond the scope of the facilities condition assessment and they have been incorporated into the facilities master plan.



## OVERVIEW OF MAJOR PROJECTS

The vast majority of projects identified in the facilities master plan are related to general maintenance and system replacement. However, there are a number of projects at each site that are large in nature and represent an opportunity to greatly enhance the operational efficiency and maximize learning environments that are also included in the plan. The major projects that have been identified are summarized below.

### **El Morro**

- Re-key entire school site (Summer 2018)
- Roofing system replacement (Summer 2019)

### **Top of the World**

- Upgrade mechanical systems and controls (Summer 2018)
- Upgrade fire alarm system (Summer 2019)

### **Thurston**

- Upgrade mechanical systems and controls (Summer 2018)
- Classroom modernization and field renovation (Summer 2019)

### **Laguna Beach High School**

- New Restroom / Storage Building at Stadium (Summer 2018)
- Theatre modernization and improvements (Summer 2018)
- Administration building renovation (Summer 2020)

## **Other Considerations**

Implementation of the facilities plan also includes district-wide considerations related to facilities that are summarized below:

- Improved slope maintenance and erosion control district-wide
- Regular scheduled termite and pest control services
- Continuous seeking of outside funding sources to help offset total project costs
- Development of internal capacity to complete construction projects using in-house labor
- Maintenance of reserves to address unforeseen and/or emergency situations

## MULTI-YEAR PROJECTIONS

Multi-year projections (MYPs) are required by AB 1200 and AB 2756. MYPs are projections, not forecasts. Consequently, projections are expected to change as various factors change. Projections are the mathematical result of today's decisions based on a given set of assumptions. Many school districts use an MYP as a focal point for their strategic planning. A well-constructed budget not only assists in the planning and decision making, but also establishes a professional brand for the district that provides significant value over time.

The following MYP reflects that the district is able to maintain the required reserves, meet its financial obligations and demonstrates that the district will continue to operate in the same manner with the planned expenditures in place. These include the costs of negotiated labor settlements, step-and-column adjustments, statutory benefit increases and other ongoing expenditures such as encroachment from special education and pupil transportation. As the state budget continues to be revised, the district will continue to prepare updated projections.

GENERAL FUND MULTI-YEAR PROJECTIONS	2017-18 Estimated Actuals	2018-19 Final Budget	2019-20 Projected	2020-21 Projected
<b>REVENUE</b>				
PROPERTY TAXES / LCFF SOURCES	52,358,937	54,802,500	56,946,159	58,333,191
FEDERAL REVENUE	906,605	912,640	912,640	912,640
OTHER STATE REVENUE	3,762,199	3,675,081	3,230,061	3,407,958
OTHER LOCAL REVENUE	3,105,981	2,629,692	2,674,448	2,712,558
<b>TOTAL OPERATING REVENUE</b>	<b>60,133,722</b>	<b>62,019,913</b>	<b>63,763,308</b>	<b>65,366,347</b>
<b>EXPENDITURES</b>				
CERTIFICATED SALARIES	22,797,455	23,727,881	23,879,128	24,356,713
CLASSIFIED SALARIES	8,573,302	8,777,322	8,721,280	8,791,046
EMPLOYEE BENEFITS	12,663,329	14,013,691	14,436,261	15,177,140
TOTAL BOOKS & SUPPLIES	2,872,197	2,536,376	2,621,598	2,424,181
SERVICES & OTHER OPERATING EXPENDITURES	9,401,586	9,510,938	9,842,481	10,121,950
CAPITAL OUTLAY	1,966,484	1,478,000	1,434,098	1,555,057
OTHER EXPENSES AND OUTGO	332,496	335,800	347,083	358,298
TRANSFERS-OUT TO OTHER FUNDS	2,390,000	2,265,000	2,265,000	2,265,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>60,996,849</b>	<b>62,645,008</b>	<b>63,546,929</b>	<b>65,049,385</b>
<b>BEGINNING FUND BALANCES</b>	<b>7,466,970</b>	<b>6,603,843</b>	<b>5,978,748</b>	<b>6,195,127</b>
<b>ENDING FUND BALANCES</b>	<b>6,603,843</b>	<b>5,978,748</b>	<b>6,195,127</b>	<b>6,512,089</b>
<b>Components of Ending Fund Balance</b>				
Nonspendable - Revolving Cash	50,000	50,000	50,000	50,000
Restricted - Routine Restricted Maintenance	2,556,678	2,556,678	2,541,878	2,601,975
Assigned - Other Potential One-Time Expenses	947,165	222,070	422,887	607,645
Reserve for Economic Uncertainties	3,050,000	3,150,000	3,180,362	3,252,469
<b>TOTAL ENDING FUND BALANCE</b>	<b>6,603,843</b>	<b>5,978,748</b>	<b>6,195,127</b>	<b>6,512,089</b>

## OTHER FUND BUDGETS

Certain funds are required when local educational agencies conduct certain activities that meet the criteria for using those funds. They are established to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations. The California Department of Education (CDE) has authorized five broad categories of funds which each offers various detailed funds within them. The broad categories of funds are as follows:

**General Fund**—is the chief operating fund of all school districts. It is used to account for the ordinary operations of the district.

**Special Revenue Funds**—used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.

**Capital Project Funds**—used to account for the acquisition and/or construction of capital facilities by the District.

**Proprietary Funds**—include Enterprise Funds and Internal Service Funds.

**Fiduciary Funds**—used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs.

In addition to the General Fund, the Laguna Beach Unified School District operates several other funds; Adult Education Fund, Cafeteria Fund, Capital Facility Funds and Special Reserve Funds. Each of these programs are accounted for as an independent entity and separate from other programs and funds. A brief description of the 2018-19 activities and budget for each of the other funds are on the succeeding pages.

## ADULT EDUCATION FUND (FUND 11)

### Fund Description

The Adult Education Fund is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs.

### Program Description

The Adult Education programs are designed to meet the needs of individuals and the community by providing adults with the skills and knowledge needed to become successful, productive citizens. The programs should represent the community in which they are offered provide the best resources available for our students, be accessible to all adults, be flexible in order to meet changing needs, and be accountable to our students and the community.

### Program Changes

Adult Education funding streams were eliminated along with the funding streams for many other categorical programs in the implementation of LCFF. Funding expired June 30, 2013. Legislation established a maintenance-of-effort requirement on adult education for the 2013-14 and 2014-15 fiscal years only. Thereafter, Assembly Bill (AB) 104, Section 39 (Chapter 13, Statutes of 2015) established the Adult Education Block Grant under the administration of the California Community Colleges Chancellor's Office and the State Department of Education.

The 2015-16 Budget Act provided \$500 million in ongoing Proposition 98 funding for the block grant. The state provided this funding to further a restructuring of adult education services. Under the restructuring, adult education providers formed regional consortia to improve coordination and better serve the needs of adult learners within each region.

Adult education providers have formed several regional consortia with boundaries that coincide with community college district service areas. Formal membership in consortia is limited to school and community college districts, county offices of education (COEs), and joint powers agencies (JPAs). Each formal member is represented by a designee of its governing board. With input from other adult education and workforce service providers (such as local libraries, community organizations, and workforce investment boards), the consortia have developed regional plans to coordinate and deliver adult education in their regions.

## ADULT EDUCATION FUND (FUND 11)

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actuals	Est. Actuals	Budget	Projection	Projection
<b>BEGINNING BALANCE</b>	<b>79,634</b>	<b>67,634</b>	-	-	-
<b><u>REVENUE</u></b>					
Adult Ed Block Grant	91,735	91,735	91,735	91,735	91,735
Net Change in Value of Investment	7	-	-	-	-
Interest	568	700	750	800	850
<b>TOTAL REVENUE</b>	<b>92,310</b>	<b>92,435</b>	<b>92,485</b>	<b>92,535</b>	<b>92,585</b>
<b><u>EXPENDITURES</u></b>					
Certificated Salaries	18,622	59,804	60,000	61,200	62,425
Classified Salaries	-	-	-	-	-
Employee Benefits	2,858	10,600	11,403	12,720	13,580
<b>Total Personnel Expenses</b>	<b>21,480</b>	<b>70,404</b>	<b>71,403</b>	<b>73,920</b>	<b>76,005</b>
Books and Supplies	15,790	89,665	21,082	18,615	16,579
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	67,038	-	-	-	-
<b>Total Non-Personnel Items</b>	<b>82,828</b>	<b>89,665</b>	<b>21,082</b>	<b>18,615</b>	<b>16,579</b>
<b>TOTAL EXPENDITURES</b>	<b>104,309</b>	<b>160,069</b>	<b>92,485</b>	<b>92,535</b>	<b>92,585</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(11,999)</b>	<b>(67,634)</b>	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>67,635</b>	-	-	-	-

## CAFETERIA FUND (FUND 13)

### Fund Description

The Cafeteria Fund accumulates financial transactions associated to the District's Nutrition Service operation. The Cafeteria Fund reflects all revenue and expenditure transactions attributable to the Nutrition Service operation including breakfast, snack and lunch programs in the District's schools, catering services for District meetings and other activities, and vending machine operations.

### Program Description

The purpose of the Nutrition Services program is to provide nutritious attractive meals to the students. The District participates in the National School Lunch program and the School Breakfast program. The District serves approximately 585 lunches and 200 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

### Funding

Nutrition Services generates revenue from two major sources: 1) sales of food in the District's schools, and 2) reimbursement through the National School Breakfast and Lunch Programs for qualified meals. Additional revenue is provided by state nutrition funds and miscellaneous local revenues such as sales to adults, catering, vending operations and interest earnings.

This program has not been able to sustain itself with the above revenue sources and requires a General Fund transfer to maintain a positive ending fund balance.

The Cafeteria Fund budget is included on the following page:

### CAFETERIA FUND (FUND 13)

	2016-17 Actuals	2017-18 Est. Actuals	2018-19 Budget	2019-20 Projection	2020-21 Projection
<b>BEGINNING BALANCE</b>	<b>53,001</b>	<b>46,273</b>	<b>42,421</b>	<b>33,647</b>	<b>30,952</b>
<b><u>REVENUE</u></b>					
Child Nutrition Programs	148,082	147,000	151,000	155,000	159,000
<b>Total Federal Revenues</b>	<b>148,082</b>	<b>147,000</b>	<b>151,000</b>	<b>155,000</b>	<b>159,000</b>
Child Nutrition Programs	7,813	8,200	8,400	8,600	8,800
<b>Total State Revenues</b>	<b>7,813</b>	<b>8,200</b>	<b>8,400</b>	<b>8,600</b>	<b>8,800</b>
Food Service Sales	531,337	593,000	623,000	654,000	660,000
Interest	707	900	950	1,000	1,050
Net Change in Value of Investment	7	-	-	-	-
All Other Local Revenue	520	1,700	1,850	2,000	2,150
Transfers In from General Fund	-	-	-	-	-
<b>Total Local Revenue</b>	<b>532,572</b>	<b>595,600</b>	<b>625,800</b>	<b>657,000</b>	<b>663,200</b>
<b>TOTAL REVENUE</b>	<b>688,467</b>	<b>750,800</b>	<b>785,200</b>	<b>820,600</b>	<b>831,000</b>
<b><u>EXPENDITURES</u></b>					
Classified Salaries	445,771	479,958	481,736	485,600	489,500
Employee Benefits	88,876	96,118	107,968	120,995	131,465
<b>Total Personnel Expenses</b>	<b>534,647</b>	<b>576,076</b>	<b>589,704</b>	<b>606,595</b>	<b>620,965</b>
Food and Supplies	307,650	321,285	346,320	358,000	369,600
Contr Serv & Operating Expenses	17,898	22,291	22,950	23,700	24,500
Sites, Buildings, Equipment	-	-	-	-	-
<b>Total Non-Personnel Items</b>	<b>325,548</b>	<b>343,576</b>	<b>369,270</b>	<b>381,700</b>	<b>394,100</b>
<b><u>OTHER SOURCES/USES</u></b>					
Transfers Out	-	-	-	-	-
Transfers In	165,000	165,000	165,000	165,000	165,000
<b>TOTAL EXPENDITURES</b>	<b>860,195</b>	<b>919,652</b>	<b>958,974</b>	<b>988,295</b>	<b>1,015,065</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(6,728)</b>	<b>(3,852)</b>	<b>(8,774)</b>	<b>(2,695)</b>	<b>(19,065)</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>46,273</b>	<b>42,421</b>	<b>33,647</b>	<b>30,952</b>	<b>11,887</b>



## SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS (FUND 17)

### Fund Description

The Special Reserve Fund for Other Than Capital Outlay Projects exists primarily to provide for the accumulation of General Fund money for general operating purposes (Education Code Section 42842). Amounts from this special reserve fund must first be transferred into the General Fund before expenditures can be made.

Funds reserved for the Basic Aid differential will be deposited into this fund.

The Special Reserve Fund for Other Than Capital Outlay Projects fund budget is as follows:

	2016-17 Actuals	2017-18 Est. Actuals	2018-19 Budget	2019-20 Projection	2020-21 Projection
<b>BEGINNING BALANCE</b>	<b>16,011,875</b>	<b>16,133,087</b>	<b>16,525,087</b>	<b>16,973,037</b>	<b>17,426,277</b>
<b><u>REVENUE &amp; OTHER SOURCES</u></b>					
Interest	119,967	142,000	197,950	203,240	208,590
Net Change in Value of Investment	1,245	-	-	-	-
Transfers In	-	250,000	250,000	250,000	250,000
<b>TOTAL REVENUE</b>	<b>121,212</b>	<b>392,000</b>	<b>447,950</b>	<b>453,240</b>	<b>458,590</b>
<b><u>EXPENDITURES</u></b>					
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>121,212</b>	<b>392,000</b>	<b>447,950</b>	<b>453,240</b>	<b>458,590</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>16,133,087</b>	<b>16,525,087</b>	<b>16,973,037</b>	<b>17,426,277</b>	<b>17,884,867</b>

## CAPITAL FACILITIES FUND (FUND 25)

### Fund Description

The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code 17620).

### Current and Projected Funding

The developer fee rates are \$2.05 per square foot of qualifying residential construction. The estimated revenue from developer fees for 2018-19 is \$190,000. This estimate is based on current building trends within the community. No large scale developments are included in the 2018-19 revenue projection. Interest earnings are based on the average fund balance and interest yield projections for the coming twelve months.

The Capital Facilities Fund budget is as follows:

	2016-17 Actuals	2017-18 Est. Actuals	2018-19 Budget	2019-20 Projection	2020-21 Projection
<b>BEGINNING BALANCE</b>	<b>236,387</b>	<b>283,102</b>	<b>31,034</b>	<b>192,034</b>	<b>198,290</b>
<b><u>REVENUE</u></b>					
Interest	1,967	3,200	1,000	2,266	2,340
Net Change in Value of Investment	27	-	-	-	-
Fees Mitigation/Developer	176,482	200,000	190,000	185,000	180,000
<b>TOTAL REVENUE</b>	<b>178,475</b>	<b>203,200</b>	<b>191,000</b>	<b>187,266</b>	<b>182,340</b>
<b><u>EXPENDITURES</u></b>					
Books and Supplies	-	-	-	-	-
Contr Serv & Operating Expenses	7,032	7,100	30,000	31,010	32,015
Sites, Buildings, Equipment	124,728	448,168	-	150,000	320,159
<b>TOTAL EXPENDITURES</b>	<b>131,760</b>	<b>455,268</b>	<b>30,000</b>	<b>181,010</b>	<b>352,174</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>46,715</b>	<b>(252,068)</b>	<b>161,000</b>	<b>6,256</b>	<b>(169,834)</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>283,102</b>	<b>31,034</b>	<b>192,034</b>	<b>198,290</b>	<b>28,455</b>

## **SPECIAL RESERVE FUND CAPITAL OUTLAY PROJECTS (FUND 40)**

### **Fund Description**

The Special Reserve Fund exists to account for monies designated for special capital outlay purposes. Monies may be accumulated from the General Fund (EC 42840) or through other authorized transfers of revenue such as: 1) proceeds from the sale or lease with option to purchase real property (EC 39363), 2) rentals and leases of real property specifically authorized for deposit into the fund by the Board of Education (EC 41003), and 3) excess amounts sufficient to pay all unpaid bond obligations (EC 15235).

General fund monies reserved for the facility repair and replacement program (FRRP) will be transferred into this fund. Fund 40 is separated into two (2) other sub-funds in accordance to Resolution #14-02 and #14-03 both dated February 11, 2014. Fund/Sub-fund 4041 exists to account for the Vista Aliso property reserve. The District holds a re-purchase agreement on the property. Fund/Sub-fund 4042 exists to account for capital reserves set aside for the purpose of creating a ten (10) year Capital Improvement Plan (CIP) that goes above and beyond prior commitments.

The Special Reserve Fund budget is included on the following pages:

## SPECIAL RESERVE FUND - CAPITAL PROJECTS (SUBFUND 4040)

### FACILITIES REPAIR & REPLACEMENT PROGRAM (FRRP)

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actuals	Est. Actuals	Budget	Projection	Projection
<b>BEGINNING BALANCE</b>	<b>6,033,422</b>	<b>500,275</b>	<b>440,552</b>	<b>601,232</b>	<b>444,922</b>
<b><u>REVENUE</u></b>					
Interest	39,516	15,000	16,000	16,500	17,000
Net Change in Value of Investment	469				
Transfers In from General Fund	900,000	900,000	900,000	900,000	900,000
<b>TOTAL REVENUE</b>	<b>939,985</b>	<b>915,000</b>	<b>916,000</b>	<b>916,500</b>	<b>917,000</b>
<b><u>EXPENDITURES</u></b>					
Books and Supplies	-	-	-	-	-
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	6,473,132	974,723	755,320	1,072,810	1,072,810
<b>TOTAL EXPENDITURES</b>	<b>6,473,132</b>	<b>974,723</b>	<b>755,320</b>	<b>1,072,810</b>	<b>1,072,810</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(5,533,147)</b>	<b>(59,723)</b>	<b>160,680</b>	<b>(156,310)</b>	<b>(155,810)</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>500,275</b>	<b>440,552</b>	<b>601,232</b>	<b>444,922</b>	<b>289,112</b>

## SPECIAL RESERVE FUND - CAPITAL PROJECTS (SUBFUND 4041)

### ALISO PROPERTY RESERVE

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actuals	Est. Actuals	Budget	Projection	Projection
<b>BEGINNING BALANCE</b>	<b>5,682,149</b>	<b>5,225,920</b>	<b>5,154,920</b>	<b>4,965,750</b>	<b>4,774,350</b>
<b><u>REVENUE</u></b>					
Interest	43,328	54,000	60,830	58,600	56,340
Net Change in Value of Investment	442	-	-	-	-
Transfers In	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>43,770</b>	<b>54,000</b>	<b>60,830</b>	<b>58,600</b>	<b>56,340</b>
<b><u>EXPENDITURES</u></b>					
Books and Supplies	-	-	-	-	-
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	-	-	-	-	-
<b>Total Non-Personnel Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>OTHER SOURCES/USES</u></b>					
Transfers Out	500,000	125,000	250,000	250,000	250,000
<b>TOTAL EXPENDITURES</b>	<b>500,000</b>	<b>125,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(456,230)</b>	<b>(71,000)</b>	<b>(189,170)</b>	<b>(191,400)</b>	<b>(193,660)</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>5,225,919</b>	<b>5,154,920</b>	<b>4,965,750</b>	<b>4,774,350</b>	<b>4,580,690</b>

## SPECIAL RESERVE FUND - CAPITAL PROJECTS (SUBFUND 4042)

### CAPITAL IMPROVEMENT PLAN (CIP)

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actuals	Est. Actuals	Budget	Projection	Projection
<b>BEGINNING BALANCE</b>	<b>4,756,727</b>	<b>3,325,621</b>	<b>3,091,247</b>	<b>2,166,247</b>	<b>1,888,747</b>
<b><u>REVENUE</u></b>					
Interest	29,167	30,000	25,000	22,500	20,000
Net Change in Value of Investment	407	-	-	-	-
Transfers In from General Fund	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>TOTAL REVENUE</b>	<b>1,229,574</b>	<b>1,230,000</b>	<b>1,225,000</b>	<b>1,222,500</b>	<b>1,220,000</b>
<b><u>EXPENDITURES</u></b>					
Books and Supplies	-	-	-	-	-
Contr Serv & Operating Expenses	-	30,000	-	-	-
Sites, Buildings, Equipment	2,660,680	1,434,374	2,150,000	1,500,000	1,500,000
<b>Total Non-Personnel Items</b>	<b>2,660,680</b>	<b>1,464,374</b>	<b>2,150,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b><u>OTHER SOURCES/USES</u></b>					
Transfers Out	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,660,680</b>	<b>1,464,374</b>	<b>2,150,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(1,431,106)</b>	<b>(234,374)</b>	<b>(925,000)</b>	<b>(277,500)</b>	<b>(280,000)</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,325,621</b>	<b>3,091,247</b>	<b>2,166,247</b>	<b>1,888,747</b>	<b>1,608,747</b>

## ALL FUNDS SUMMARY

	General	Adult Education	Cafeteria	Special Reserve Non-Capital	Building Developer Fees	Repair / Replacement (FRRP)	Aliso Property Reserve	Capital Improvement (CIP)	All Funds
	01 0101	11 1111	13 1313	17 1717	25 2525	40 4040	40 4041	40 4042	
<b>Revenue</b>									
Property Taxes/LCFF/EPA	54,802,500								54,802,500
Federal Revenue	912,640		151,000						1,063,640
State Revenue	3,675,081	91,735	8,400						3,775,216
Local Revenue	2,629,692	750	625,800	197,950	191,000	16,000	60,830	25,000	3,747,022
<b>Total Revenue</b>	<b>62,019,913</b>	<b>92,485</b>	<b>785,200</b>	<b>197,950</b>	<b>191,000</b>	<b>16,000</b>	<b>60,830</b>	<b>25,000</b>	<b>63,388,378</b>
<b>Expenditures</b>									
Certificated Salaries	23,727,881	60,000							23,787,881
Classified Salaries	8,777,322		481,736						9,259,058
Employee Benefits	14,013,631	11,403	107,968						14,133,062
Books and Supplies	2,536,376	21,082	346,320						2,903,778
Contracted Services	9,510,938		22,950		30,000				9,563,888
Capital Outlay	1,478,000					755,320		2,150,000	4,383,320
Other Outgo	335,800								335,800
<b>Total Expenditures</b>	<b>60,380,008</b>	<b>92,485</b>	<b>958,974</b>	<b>-</b>	<b>30,000</b>	<b>755,320</b>	<b>-</b>	<b>2,150,000</b>	<b>64,366,787</b>
Revenue less Expenditures	1,639,905	-	(173,774)	197,950	161,000	(739,320)	60,830	(2,125,000)	(978,409)
<b>Other Financing Sources</b>									
Interfund Transfers IN	-		165,000	250,000		900,000		1,200,000	2,515,000
Interfund Transfers OUT	(2,265,000)						(250,000)		(2,515,000)
<b>Total Net Transfers</b>	<b>(2,265,000)</b>	<b>-</b>	<b>165,000</b>	<b>250,000</b>	<b>-</b>	<b>900,000</b>	<b>(250,000)</b>	<b>1,200,000</b>	<b>-</b>
Net Change in Fund Balance	(625,095)	-	(8,774)	447,950	161,000	160,680	(189,170)	(925,000)	(978,409)
Beginning Fund Balance	6,603,843	-	42,421	16,525,087	31,034	440,552	5,154,920	3,091,247	31,889,104
<b>Ending Fund Balance</b>	<b>5,978,748</b>	<b>-</b>	<b>33,647</b>	<b>16,973,037</b>	<b>192,034</b>	<b>601,232</b>	<b>4,965,750</b>	<b>2,166,247</b>	<b>30,910,695</b>
<b>Reserves</b>									
Nonspendable	50,000	-	9,438						59,438
Restricted	2,556,678	-	24,209		192,034				2,772,921
Committed				16,973,037		601,232	4,965,750	2,166,247	24,706,266
Assigned	222,070								222,070
Unassigned	3,150,000								3,150,000
<b>Total Reserves</b>	<b>5,978,748</b>	<b>-</b>	<b>33,647</b>	<b>16,973,037</b>	<b>192,034</b>	<b>601,232</b>	<b>4,965,750</b>	<b>2,166,247</b>	<b>30,910,695</b>



# Informational Section





## BUDGET CRITERIA

<i>LCFF Sources</i>	<ul style="list-style-type: none"> <li>The Laguna Beach Unified School District components under the Local Control Funding Formula (LCFF) include property taxes, Proposition 30 Education Protection Act, and funding from a "Hold Harmless" provision related to 2012-13 state categorical programs funding rolled into the LCFF.</li> </ul>
<i>Property Tax Revenue</i>	<ul style="list-style-type: none"> <li>Revenue from property taxes for the General Fund is based upon the most current projections as provided by the County Assessor, reviewed by the Orange County Department of Education Business Services Division and validated by District staff.</li> </ul>
<i>Federal Programs</i>	<ul style="list-style-type: none"> <li>These programs include special education base and discretionary grants, Title I, Title II, Title III, and vocational education grants. Revenues are updated to reflect on-going allocations plus any known one-time grants.</li> </ul>
<i>Categoricals</i>	<ul style="list-style-type: none"> <li>Only the revenue received for a categorical program will be expended for that program unless other funds are authorized by Board approval. Categorically funded programs will budget for and absorb increased costs including, but not limited to, salaries and benefits. Approved rates for indirect cost will be charged to the appropriate categorically funded programs.</li> </ul>
<i>State Programs</i>	<ul style="list-style-type: none"> <li>These programs include special education, lottery, mental health, tobacco-use prevention education, early learning, school readiness, vocational education, career technical education and state-mandated cost programs. Revenues are updated to reflect on-going allocations plus any known one-time grants.</li> </ul>
<i>Other State Funds</i>	<ul style="list-style-type: none"> <li>Revenue in the General Fund for the Regional Occupational Program (ROP) and Career Technical Education (CTE) will be budgeted in accordance with the provisions of agreements and contracts between the District and respective agencies.</li> </ul>
<i>Other State Funds (One-Time Funds)</i>	<ul style="list-style-type: none"> <li>One-time discretionary funds are projected to be apportioned in the 2018-19 state budget at an estimated rate of \$344 per 2017-18 ADA. These funds are geared for one-time expenses. Until the state budget is signed it remains possible that the Legislature may choose to redirect some of these one-time monies for other purposes. Acting with prudence the district has chosen to only budget 1/3 of these funds. The spending plan is flexible, scalable and adjustable.</li> </ul>
<i>Carryover Funds</i>	<ul style="list-style-type: none"> <li>The 2018-19 Budget is exclusive of carryover funds.</li> </ul>

<i>Staffing</i>	<ul style="list-style-type: none"> <li>The enrollment count for purposes of staffing units will be based upon the projected enrollment as of October 2017. Staffing allocations for schools will be at a ratio not in excess of the LaBUFA contract and in accordance with guidelines determined by the Board of Education.</li> </ul>
<i>Site Allocations</i>	<ul style="list-style-type: none"> <li>General Fund allocations to schools for instructional support and operational costs are on a per pupil formula.</li> </ul>
<i>Staffing Costs</i>	<ul style="list-style-type: none"> <li>Salaries, benefits, and related costs will be charged to the appropriate fund and budgeted in accordance with Collective Bargaining Agreements, Board Policy, and previous Board action.</li> <li>Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount of at least 55 percent of the District's current expense for education and in compliance with Education Code Sections 41011 and 41372.</li> <li>Statutory benefits for the purpose of payroll expense rates are based upon the most current rates as distributed by the Orange County Department of Education. Other Post Employment Benefits (OPEB) will be funded based on the Total OPEB Liability (TOL) plus change in TOL due to re-evaluations minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources. Contributions will be contingent on the budget, multi-year projections and the availability of funds. Workers' Compensation will be established based on actual cost. All benefit rates are subject to change during the year.</li> </ul>
<i>Non-Personnel Costs</i>	<ul style="list-style-type: none"> <li>General Fund expenditures for non-personnel items at the District level will be reduced by non-reoccurring items and unused variances, then budgeted as recommended by the appropriate administrator and approved by the Superintendent or designee.</li> </ul>
<i>Encroachments</i>	<ul style="list-style-type: none"> <li>General Fund support of Special Education and Home to School Transportation will be budgeted as legally required.</li> </ul>
<i>Ending Balances</i>	<ul style="list-style-type: none"> <li>Estimated actual ending balances for 2017-18 were adjusted for the shift of facility projects between funds and fiscal years. The ending balance for 2017-18 affects the 2018-19 beginning balance.</li> </ul>
<i>Reserves</i>	<ul style="list-style-type: none"> <li>Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures and in accordance with the provisions of AB 1200. An additional two percent will be reserved as directed by the Laguna Beach Unified School District Board of</li> </ul>

*Fund Balances*

Education. The calculation will be rounded up to minimize need for continual re-calculation for each budget adjustment cycle.

- The Governmental Accounting Standards Board (GASB) issued Statement No. 54 requiring the change in terminology, identification, and reporting of fund balances. In compliance with GASB 54 and in alignment with Generally Accepted Accounting Principles (GAAP), the LBUSD Board of Education adopted Board Policy No. 3003 committing the fund balances in the Adult Education Fund (11) and the Special Reserve Funds (17 and 40). Fund balances in the Cafeteria Fund (13) and the Capital Facilities Fund (25) are classified as "Restricted" under GASB 54 based on the revenues received in these funds.

*Other Funds*

- The Adult Education Fund (11) is used to report costs for salaries, employee benefits and other operating costs to provide Adult Education.
- The Cafeteria Fund (13) is used to report costs for salaries, employee benefits and other operating costs to provide meals to students. Current and future projections include General Fund support to the Cafeteria Fund.
- The Special Reserve Fund for Other Than Capital Outlay Projects (17) is used primarily to provide for the accumulation of General Fund money for the Basic Aid differential.
- The Capital Facilities Fund (25) is intended to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property.
- The Special Reserve Fund – Capital Projects (40) is intended to account for monies designated for special capital outlay purposes.

*Other Funds*

- A. Funds reserved in accordance with the twenty-year program for the Facility Repair and Replacement Program (FRRP) will be deposited into subfund 4040;
- B. The Aliso Property Reserve established in 2013-14 based on the amendment to the option to repurchase, is maintained in subfund 4041;
- C. Funds for the Capital Improvement Plan (CIP), are maintained in subfund 4042, to improve facilities as set forth in the Facilities Master Plan or 10-Year Plan.

## BUDGET ASSUMPTIONS

The initial steps of the budget development process are devoted to establishing base-line assumptions for enrollment and the major revenue, expenditure and inter-fund transfer categories.

Base line assumptions are made based on all available information. An evaluation of each assumption is made with careful attention to trends, economic climate, and program needs.

The following base line assumptions were used in preparing the 2018-19 General Fund Budget.

### *Fund Balance Assumptions*

1. The total beginning unaudited General Fund balance is estimated at \$6,603,843. The ending balance in the 2017-18 Second Interim Report of \$6,273,548 was increased by \$330,295 for 2017-18 Estimated Actuals that reflect all restricted and unrestricted carryover, and revolving cash.
2. The terminology for the District's ending fund balance for 2018-19 reflects categories of: nonspendable, restricted, committed, assigned and unassigned. The unassigned category is broken down for the Reserve for Economic Uncertainty (REU) and Other Unappropriated.
3. The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:
  - a. A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.
  - b. Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.

- c. A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
- d. A Basic Aid Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Basic Aid Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.
- e. Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
- f. A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
- g. A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

*Enrollment  
Assumptions*

- 4. Projected enrollment for 2018-19 is 2,896, a decrease of 38 pupils from 2017-18.
- 5. Second period apportionment average daily attendance (ADA) is projected to be 2,768, with an additional 15.96 County Operated ADA. Annual ADA is projected at this level as well. Funded ADA is based on the higher prior year ADA of 2,787.90.

*Revenue  
Assumptions*

6. State Principal Apportionment is projected at \$548,204 for the Hold Harmless provision for state categorical revenue rolled into the Local Control Funding Formula.
7. Education Protection Act Funding of \$200 per pupil is projected at \$578,668.
8. Secured property taxes are currently projected to be \$48,880,485 which reflects a 5% increase from the level budgeted in the 2017-18 Estimated Actual level. Assumptions regarding property taxes are greatly influenced by activity through May 31, 2018 and trends in tax roll changes and refunds. County tax assessor estimates for tax revenues for 2018-19 are not available until September 2018.
9. All other taxes are as follows: Unsecured Roll Taxes of \$1,490,200; Homeowners exemption of \$285,876; prior year taxes of \$575,472. Because the District is in Basic Aid status, the District is not eligible to receive supplemental taxes.
10. Federal revenue for 2018-19 is projected higher due to cost of living increases for special education programs. However, no state funding is proposed to increase and equalize AB 602 base rates.
11. The Special Education AB602 allocation from the SELPA is projected to receive funding for the statutory COLA at 2.71% and adjusted for enrollment change.
12. Mandated costs are budgeted based on the selection of the block grant option at \$31.16 per K-8th grade ADA and \$59.83 per grades 9-12 ADA. The mandate block grant is estimated at \$115,846.
13. The Governor's May Revision proposed more funding in one-time discretionary funds for school districts. For 2018-19, the Governor's budget proposed one-time Proposition 98 funds for school districts, estimated at \$344 per ADA. These funds are geared for one-time expenses.

Late on June 8, 2018, the Budget Conference Committee formally approved the 2018-19 State Budget agreement between the Administration, the Senate, and the Assembly. Part of the compromise included \$1 billion in one-time discretionary funds, roughly equal to \$168 per ADA. This represents a 50% reduction to what was originally proposed.

The Legislature as a whole still needs to act on the proposal approved by the Conference Committee. The Budget Committees in both houses are expected to consider the bill approved by the



*Expenditure  
Assumptions*

Conference Committee on June 13, 2018, with a vote by the full Senate and Assembly the following day.

These preliminary estimates may change as more information is released once the Budget is sent to and approved by Governor Brown—anticipated before June 30, 2018, the beginning of the 2018-19 fiscal year.

14. Lottery income is budgeted at a student rate of \$194 (\$146 unrestricted and \$48 restricted).
15. The Orange County Treasurer-Tax Collector's current year-to-date gross yield for fiscal year 2017-18 is 1.17% and the current net yield is 1.11%. The forecasted net yield for the Orange County Educational Investment Pool (OCEIP) is expected to be about 1.18%.
16. Fee-paid busing is projected to generate \$341,400.
17. Revenue from facilities and grounds leases is projected to be \$79,900.
18. Certificated salaries are expected to be \$23,727,881, an increase of \$930,454 primarily due to negotiated salary settlement agreements and the projected cost of step and column increases. In addition, certificated salaries have been adjusted to reflect current position control and the needs of the district. The total certificated Full-Time Equivalent is projected to be 170 FTE for 2018-2019, a net increase of 1 FTE due to attrition and two new positions board approved to implement mandated computer science standards.
19. Classified salaries are expected to be \$8,777,322, an increase of \$204,020 primarily due to negotiated salary settlement agreements and the projected cost of step and column increases. In addition, classified salaries have been adjusted to reflect current position control and the needs of the district. The total classified Full-Time Equivalent is projected to be 121 FTE for 2018-2019.
20. Benefits including statutory, retirement, and health and welfare costs increased by \$1,350,362. Statutory costs include Medicare (1.45%), Social Security (6.20% for classified employees only), State Unemployment Insurance (0.05%), and worker's compensation (1.154%, representing a slight decrease from 1.225% in 2017-18).  
  
Employer contributions for CalSTRS and the Public Employees' Retirement System have increased respectively to 16.28% and 18.062% of salary.

For health and welfare benefits, the District will contribute an annual amount for eligible unit members based on a tiered structure. Eligible

*Interfund Transfer  
Assumptions*

- unit members will be responsible for any costs incurred over the individual district contribution.
21. Textbooks, supplies, services and equipment are budgeted based on school site allocations and department needs identified during collaborative budget development meetings.
  22. A General Fund transfer to the Cafeteria Fund in the amount of \$165,000 is budgeted to maintain a positive ending fund balance. The revenue collected for food sales is not projected to be sufficient to pay for the food service staff and food cost attributed to this fund.
  23. A transfer of \$900,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the facility, repair and replacement program (FRRP).
  24. A transfer of \$1,200,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the Capital Improvement Plan (CIP).

## Glossary of Terms

**Abatement** The return of part or all of an item of income or expenditure to its source during the current fiscal year.

**Accounts Payable** Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

**Accounts Receivable** Amounts due and owed from private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not received.

**Apportionment** An allocation of state or federal aid, district taxes, or other monies to school districts or other governmental units.

**Apportionment Notice** A document notifying school districts when monies have been deposited with the county treasurer.

**Appropriation** An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when it may be expended.

**Appropriation For Contingencies** That portion of the current year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year. (See Designated for Economic Uncertainties)

**ASB Funds** See Student Body Fund

**Assessed Value** The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index (CPI) but may not exceed two (2) percent (see Proposition 13).

**Assigned Reserve** Consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds.

**Available Balance** That portion of the appropriation available to be obligated. Appropriation amount, less pre-encumbrance amount, less encumbrance amount, less amount expended, equals the available balance.

**Available Cash** Cash on hand or on deposit in a given fund that is unencumbered and can be utilized for meeting current or future obligations.

**Average Daily Attendance (ADA)** Total approved days of attendance in the school district divided by the number of days the schools in the district are in session for at least the required minimum day.

**Balance Sheet** A financial statement that shows assets, liabilities, reserves, and fund balance of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

**Basic Aid** Under the Local Control Funding Formula (LCFF), a basic aid district is defined as a district that does not receive state aid to fund the base entitlement for transition to the LCFF or any portion of the LCFF at full implementation. The intent of the LCFF is that no school district incurs a total loss of state funding and that basic aid districts retain the growth in local property tax revenues. Also known as Community-Funded School Districts.

**Block Grant** A lump sum allocation of special purpose funds.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them incurring new indebtedness.

**Budget Act** The legislative vehicle for the state's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete individual items but may not make increases.

**California Basic Educational Data System (CBEDS)** An annual collection of basic student and staff data; includes student enrollment, graduates, dropouts, course enrollment, enrollment in alternative education, gifted and talented education, and more.

**California School Information Services (CSIS)** Build capacity of Local Education Agencies (LEAs) to implement and maintain comparable, effective, and efficient student information systems that will support LEA daily program needs and promote the use of information for educational decision-making by school-site, district office and county staff. Enable the accurate and timely exchange of student transcripts between Local Education Agencies and to post secondary institutions. Assist Local Education Agencies to transmit state reports electronically to the California Department of Education, thereby reducing reporting burden of LEA staff.

**Capital Outlay** Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land, buildings, building fixtures, service systems and equipment, or the improvement to or replacement of any of these assets.

**Categorical Aid** Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

**Certificated Employees** Employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers, and most administrators.

**Chart of Accounts** A list of accounts, systematically arranged, applicable to the district. The chart of accounts lists authorized account components (i.e., fund, site, function, cost center, object).

**Classified Employees** Employees who are not required to hold teaching credentials, such as school secretaries, cafeteria personnel, and some management personnel.

**Clearing Account** Account used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocate or for recording the net differences under the proper account. (See Revolving Cash Account and Petty Cash.)

**Common Core Standards** New standards developed through a state-led national initiative to establish consistent and clear education standards for English language arts and mathematics that would better prepare American students for success in college, career, and the competitive global economy.

**Collective Bargaining** A law passed by the California Legislature, which sets out the manner and scope of negotiating between school districts and employee organizations. The law also mandates a regulation board.

**Committed Reserve** Consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

**Community-Funded School Districts** Also known as basic aid school districts and denotes that local property taxes collected exceed the LCFF funding mechanism. In those cases, the districts keep all their property taxes and get no LCFF money from the State.

**Consumer Price Index (CPI)** A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Consumer Price Indexes SB 160 (1975) are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

**Controlling Account** A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary or detail account. Its balance equals the sum of the balances of the detail accounts.

**Cost-of-Living Adjustment (COLA)** An increase of funding for categorical programs. The amount of the COLA may or may not be related to inflationary increases in cost. The

statutory COLA is established in accordance with Ed Code Section 42238 and may or may not be funded.

**Credit** The right side of a double-entry accounting posting. The credit will reduce assets and expenditures and increase liabilities, income and fund balance.

**Current Expense of Education** The current general fund operating expenditures of a school district for kindergarten and grades one through twelve excluding expenditures for food services, community services, facility acquisition and construction, and object codes 6000 and 7000.

**Debit** The left side of a double-entry accounting posting. The debit will increase assets and expenditure.

**Deferred Maintenance** Deferred maintenance funds are to be used for major repair or replacement of existing school building components. Typically, this includes plumbing, heating, air conditioning, electrical systems, roofing, interior/exterior painting, floor systems, etc.

**Deferred Revenue** Income received but unearned in a given period, set up as a liability to be included as income earned in subsequent periods.

**Deficit** Excess of liabilities over assets, or excess of expenditures over revenue.

**Designated For Economic Uncertainties (DEU)** A component of the ending fund balance specifically designated for unforeseen liabilities. The amount of DEU recommended by state guidelines is based on ADA. For LBUSD the amount of DEU is mandated at three-percent of general fund expenditures and other uses of funds. (See Appropriation For Contingencies.)

**Direct Support Charges** Charges for a support program and services that directly benefit other programs.

**Disbursements** Actual payments by currency, check or warrant. (The term is not synonymous with expenditures.)

**Education Code** The main body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Title 5 and 8, the Government Code and general statutes.

**Education Jobs and Medicaid Assistance Act of 2009 (Ed Jobs)** This is onetime federal funding with the primary focus of the funds directed to K-12 Education to be spent on saving or creating jobs at the school site level.

**Education Protection Account (EPA)** Provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA

funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

**Employee Benefits** Amounts paid by the district on behalf of employees; these amounts are over and above gross salary. Although not paid directly to employees, employee benefits are a significant component cost of total compensation (salary and benefits). Examples of employee benefits are: group health and life insurance, contributions to employee retirement systems including FICA/OASDI (Social Security), workers' compensation, and unemployment insurance.

**Encroachment** The expenditure obligations in the form of purchase orders, contracts, salaries, and other commitments which exceed revenue to operate a restricted program and appropriate unrestricted general operating funds.

**Encumbrance** Reservation or restriction on an appropriation when issuing an obligation in the form of purchase orders, contracts, salaries, or other commitments.

**Entitlement** An apportionment based on specific qualifications. Funds for entitlements are earned when the funds are apportioned to the district. Funds not expended at year-end must be reported as Reserved Fund Balance on the financial statements.

**Excess Tax Revenue** Tax revenues which are greater than a governmental entity's allowable Gann appropriations limitation. The Gann Amendment requires that these funds be returned to taxpayers by revised tax rates or altered fee schedule.

**Expenditures** Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

**Fair Share** An amount equivalent to the State funding reduction to school district revenue limits. Since, a Basic Aid district does not receive state funding under the revenue limit calculation, the State has no revenue limit apportionment to reduce. Therefore, the State reduces state categorical funds for the equivalent amount.

**Fiscal Year** A period of one year, the beginning and ending dates of which are fixed by statute; for California public schools, the period beginning July 1 and ending June 30.

**Fixed Assets** Assets of a permanent character having continuing value; i.e., land, buildings, machinery, furniture, and equipment. The term capital asset is sometimes used in the same sense, however, fixed assets is preferred.

**Flexibility Provisions** Under extraordinary session action the State Legislature enacted funding rules that allow districts to treat revenues that were previously restricted to specific purposes to now utilize those resources in an unrestricted manner for any educational purpose.

**Four C's Learning Environment** The District's Technology Program provides powerful instructional tools as students work together in a 21st Century learning environment to participate and compete in today's global and digital community. The "4CLE" consists of critical thinking, communication skills, collaboration and creativity.

**Fringe Benefits** See Employee Benefits.

**Full-Time Equivalent (FTE)** The percentage of time a staff member works represented as a decimal. A full-time person is 1.0, a half-time person is 0.5 and a quarter-time person is 0.25.

**Fully Qualified Account (FQA)** An account that has been properly authorized by the Chart of Accounts and has been established in the LBUSD financial system for use.

**Fund** A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity with a self-balancing set of accounts.

**Fund Balance** The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

**Gann Limit** The initiative established a ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in the California Consumer Price Index (CPI) or per capita personal income, whichever is smaller, and for any change in population. This has been revised as of June 1990 with the passage of Proposition 111.

**General Education Apportionment's** The majority of state fund allocated to K-12 education is provided to school districts as general education apportionments. These funds are allocated based upon a district's classification (elementary, high school, or unified) and size, as measured by Average Daily Attendance (ADA).

**General Fund** The fund used to finance the ordinary operations of the school district. It is available for any legally authorized purpose.

**General Ledger** A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school system.

**Government Accounting Standards Board (GASB)** The governing body for general accepted accounting standards for governmental agencies. This board issues statement which set the standards for financial reporting. The following are some recent statements that impact school districts:

- **GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions** (June 2004)



- **GASB Statement No. 54**, *Fund Balance Reporting and Governmental Fund Type Definitions* (February 2009)
- **GASB Statement No. 67**, *Financial Reporting for Pension Plans* (June 2012)
- **GASB Statement No. 68**, *Accounting and Financial Reporting for Pensions* (June 2012)
- **GASB Statement No. 74**, *Financial Reporting for Postemployment Benefit Plans Other Than Pensions Plans* (June 2016)
- **GASB Statement No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (June 2017)

**Grant** A contribution, either in money or material goods, made by one entity to another. Grants may be for specific or general purposes. Funds for grants are earned when the district makes qualifying expenditures under the particular grant. Funds not expended at year-end must be reported as Deferred Revenue on the financial statements.

**Health Benefits Cap** Also referenced as H&W CAP, this is the maximum District obligation under labor union contract for health & welfare benefits. This maximum stays in effect until a change is expressly agreed to in labor contracts. Any benefit premiums above this amount would require an additional agreed upon contribution or would result in employee payroll deductions.

**Health Benefits Set Aside** This is a contribution agreed upon under labor union contract to be applied to employee health & welfare benefits, in order to reduce or eliminate employee deductions. A set aside is a onetime contribution and does not change the H&W CAP.

**Incentives** Financial rewards for implementing a new program, such as longer school day/year. Many of the "reforms" in SB 813 contain incentives.

**Income** Revenue and nonrevenue receipts. Revenue receipts are additions for which no obligations are incurred. Nonrevenue receipts are receipts of money in exchange for property of the school district or for which the district incurs an obligation.

**Indirect Cost Rate** A rate reflective of all indirect support charges to be applied to accounting units. The Indirect Cost Rate is usually applied as a percentage of total expenditures within a given accounting unit.

**Indirect Expense and Overhead** Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified.

**Indirect Support Charges** Routine services not performed as a special service for a particular program but allocated to using programs through the application of an Indirect Cost Rate.

**Individual Education Program (IEP)** A written agreement between a school district and parents or guardians of a special education child specifying an educational program tailored to the needs of the child.

**Inflation Factor** See Cost-Of-Living Adjustment.

**Interfund Transfers** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not considered revenues or expenditures of the school system.

**Joint School Districts** School districts with territory in more than one county.

**Journal** Any accounting record in which the financial transactions of the district are formally recorded; i.e., the cash receipts book; check register and journal voucher.

**Journal Voucher** A form provided for the recording of certain financial transactions or information in place of, or supplementary to, the journal or registers.

**Ledger** A group of accounts in which are recorded the financial transactions of a governmental unit or other organization.

**Legislation** The major California school finance laws, in chronological order, are:

**SB 90**, 1972 – instituted revenue limits.

**AB 65**, 1977 – initiated a “long-term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

**SB 90**, 1977 – allowed reimbursement for costs resulting from state mandates.

**SB 154**, 1978 – allocated property taxes to cities, counties, schools after Proposition 13 (bailout).

**AB8**, 1979 – defined the source and method of funding schools, counties, cities, and special districts, including adjusting the allocation of property taxes.

**AB 777**, 1981 – allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at the local level.

**SB 813**, 1983 – superseded previous school finance laws and made many changes to the California Education Code covering curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, firing and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of statewide curriculum standards.

**Prop 98**, 1988 – Requires a minimum of State's General Fund revenue be allocated to K-14 education.

**Prop 20**, 2000 – Requires fifty percent of any growth in lottery funds for education over the 1997-98 base fiscal year be allocated to be used for instructional materials.

**SBX3 4**, 2009 – Flexibility provision that allows state revenues classified as Tier III to be utilized for any educational purpose.

**ABX4 3**, 2009 – Requires the State to reduce basic aid districts for an equivalent amount as non-basic aid districts. The amount is to be reduced from the subsequent year categorical funding.

**AB 3632**, 2010 – Requires school district to assume the responsibility for the cost of mental health services as identified for resident pupils.

**SB 70**, 2011 – Extends to 2014-15, two additional years, flexibility provisions that allow state revenues classified as Tier III to be utilized for any educational purpose. It also increases the basic aid district fair share amount to a recalculated 8.92%.

**Leveling Down** Decreasing the level of per pupil limits statewide toward those districts with lower revenue limits.

**Leveling Up** Increasing the level of per pupil revenue limits statewide toward that of higher revenue limit districts.

**Local Control and Accountability Plan (LCAP)** An important component of the Local Control Funding Formula (LCFF). Under the LCFF all local educational agencies are required to prepare an LCAP, which describes how annual goals for all pupils will be met, with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d). The LCAP requires a collaborative process with stakeholders in developing the plan and must be adopted by June 30 prior to the fiscal year for which it is created.

**Local Control Funding Formula (LCFF)** Governor Jerry Brown's school finance reform plan that proposes to establish a new way of distributing money to schools by combining revenue limits and most categorical formulas into a new formula. LCFF contains a *hold-harmless provision* that protects all local educational agencies from getting reduced funding in 2013-14.

**Mandated Cost** School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

**Master Plan for Special Education** California categorical program for the education of all handicapped children, as enacted in SB 1870 (1980) and amended by SB 769 (1981).

**Mentor Teacher** A selected teacher who receives a stipend and additional monies for other costs under a program initiated in SB 813. The mentor teachers work with new and experienced teachers on curriculum and instruction and must spend at least 60 percent of their time in classroom teaching.

**Mental Health Services (AB 3632)** Services historically delivered by the County Department of Health Services. Sometimes these pupils identified for these services also require residential placement. The appropriations for these services were vetoed from the 2010-11 Health Department budget and legislation AB 3632 was enacted to shift the cost and responsibility of services to school districts.

**Nonspendable Reserve** Consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

**Object Code** A component of the account structure; the third element of the account structure (cost center) represents the state approved classification for recording revenue, expenditures, assets, liabilities and fund balance.

**P1** The first period report of attendance legally required to be filed with the State for the period of July 1 through December 31.

**P2** The second period report of attendance legally required to be filed with the State for the period of July 1 through April 15.

**PERB** Public Employment Relations Board (5 persons appointed by the governor) established to regulate collective bargaining disputes between school districts and employees. Formerly called EERB.

**Per Capita Personal Income** Income before taxes of California residents as estimated by the U.S. Department of Commerce.

**Petty Cash** A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also Revolving Cash Account.)

**PL 94-142** Federal law which mandates a "free and appropriate" education for all handicapped children.

**Proceeds of Taxes** Defined in the Gann Amendment as the revenue from taxes plus regulatory licenses, user charges, and user fees to the extent that such proceeds exceed the costs reasonably borne in providing the regulation product or service.

**Proficiency Requirements** Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to

meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers.

**Proposition 2** Known as the Rainy Day Budget Stabilization Fund Act, this measure was approved by voters in November 2014. Proposition 2 amends the State Constitution to end the existing rules for a state budget reserve – the Budget Stabilization Act (BSA) – and replaces them with new rules. The new rules change how the state pays down debt and saves money in reserves.

Key changes resulting from Proposition 2 consist of:

#### State Debts

- Requires state to spend minimum amount each year to pay down specified debts.

### State Reserves

- Changes amount that goes into a state budget reserve account (known as the Budget Stabilization Account, or BSA).
- Increases maximum size of the BSA.
- Changes rules for when state can put less money into the BSA.
- Changes rules for taking money out of the BSA.

### School Reserves

- Creates state reserve for schools and community colleges.
- Sets maximum reserves that school districts can keep at the local level in some future years.

**Proposition 4** See Gann Limits.

**Proposition 13** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.

**Proposition 30** *The Schools and Local Public Safety Protection Act of 2012.* This proposition was approved by the voters on November 6, 2012. The measure temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure's temporary tax increases is included in the calculations of the Proposition 98 minimum guarantee - raising the guarantee by billions of dollars each year. A portion of the new revenues therefore would be used to support increased school funding, with the remainder helping to balance the state budget.

**Proposition 98** The Classroom Instructional Improvement and Accountability Act. This proposition amended Article XIII B of the Government Spending Limitation. Approved by the voters in November 1988, Proposition 98 requires that a minimum amount of the state's General Fund revenues be allocated to K-14 education, based on either a percentage share of state's General Fund revenues or the prior year K-14 funding base adjusted for workload and inflation.

**Proposition 111** This proposition was passed June 1990 and has three basic parts as follows: 1) Revised the California constitution to expand the statutory, spending authority (Gann Limit); 2) Rewrite portions of proposition 98 which cap the potential additional funds directed to the potential additional funds directed to the K-14 education; 3) Increase gasoline tax and truck weight fees to improve the state transportation infrastructure.

**Prorating** The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

**Purchase Order** A document which, when issued to a vendor, authorizes the delivery of specified merchandise or the performance of certain services, and encumbers the obligation by restricting all or part of the related appropriation.

**Reclassification of Revenue or Expenditures** Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

**Registers** A listing of transactions of like kind that may be totaled and summarized for convenience in posing; i.e., payroll registers, warrant registers, and attendance registers.

**Requisition** A document submitted initiating a purchase order to secure specified materials or services. A purchase requisition pre-encumbers all or part of the related appropriation in anticipation of issuing an obligation through a purchase order.

**Reserve** An amount set aside to provide for estimated future expenditures for losses, working capital, or other specified purposes.

**Reserve Cap** The balance in a school district's General Fund account is often referred to as a reserve. Consistent with accounting standards, districts classify monies in their reserves as nonspendable, restricted (by law or external condition), committed (earmarked for future use by the school board), assigned (earmarked by the superintendent or other district official), or unassigned (all other monies).

Districts have reserves for several reasons. They use their reserves to manage cash flow, mitigate volatility in funding, address unexpected costs, save for large purchases, and obtain higher credit ratings. State and federal actions also affect school district reserves. Recent legislation includes a provision capping district General Fund reserves if, during the previous year, the state made a deposit into the state school reserve recently established by Proposition 2. The caps vary according to district size, with assigned and unassigned reserves capped at 6 percent of expenditures for mid-size districts.

**Resource** A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

**Restricted Funds** Monies the use of which is restricted by legal requirements.

**Restricted Reserve** Consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

**Revolving Cash Fund** A stated amount of money used primarily for emergency payroll and may be used for small or sundry disbursements. Funds are reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

**ROP/C** Regional Occupation Program/Centers. Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

**School Improvement Program (SIP)** Money granted by the state to selected schools to carry out a Plan developed by the school site council for the improvement of their school's program.

**School Site Council** Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out.

**Scope of Bargaining** The range of subjects which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions; PERB is responsible for interpreting disputes about scope.

**Secured Tax Roll** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor.

**Seniority** A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

**Sequestration** A term used to describe the employment of automatic, across-the-board spending cuts in the face of annual budget deficits.

**Transfer** Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

**Trust Fund** A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**Transitional Kindergarten** A program consisting of pre-kindergarten pupils that would have been within the former statute period for a normal kindergarten start date.

**Unassigned Reserve** The residual of all other funds that are not nonspendable, restricted, committed or assigned. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

**Unaudited Actuals** An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

**Unearned Revenue** A liability for resources received prior to revenue recognition.

**Unencumbered Balance** That portion of an appropriation or allotment not yet expended or obligated.

**Unrealized Revenue** Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

**Unsecured Roll** Assessed value of personal property other than secured property.



# Standardized Account Code Structure (SACS)





## Standardized Account Code Structure (SACS)

The Standardized Account Code Structure (SACS) came into existence in 1993 and 1995 when a statute was passed calling for development of a model accounting and budget structure. Prior to the statute, extensive research and input from the field was taken into account. Ernst and Young published a study in 1995 that developed the structure and prepared for plan conversion.

Prior to SACS, the State of California was one of the few states which could not report properly to the federal government and the data reported was not uniform or timely. These factors led to a difficulty in producing a multitude of detailed reports required by the State and Federal government.

With the implementation of SACS, school districts are able to provide better information for the public and reduce the number of financial reports due to the State. SACS has improved compliance with federal reporting requirements and improved decision-making at the state and local levels.

The reports submitted in this section are in the required SACS format.



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	52,358,909.00	0.00	52,358,909.00	54,802,500.00	0.00	54,802,500.00	4.7%
2) Federal Revenue		8100-8299	950.00	905,655.00	906,605.00	950.00	911,690.00	912,640.00	0.7%
3) Other State Revenue		8300-8599	991,458.00	2,770,741.00	3,762,199.00	907,589.00	2,767,492.00	3,675,081.00	-2.3%
4) Other Local Revenue		8600-8799	1,605,926.00	1,500,055.00	3,105,981.00	1,222,990.00	1,406,702.00	2,629,692.00	-15.3%
5) TOTAL, REVENUES			54,957,243.00	5,176,451.00	60,133,694.00	56,934,029.00	5,085,884.00	62,019,913.00	3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,942,316.00	2,855,111.00	22,797,427.00	20,652,458.00	3,075,423.00	23,727,881.00	4.1%
2) Classified Salaries		2000-2999	6,213,242.00	2,360,060.00	8,573,302.00	6,402,213.00	2,375,109.00	8,777,322.00	2.4%
3) Employee Benefits		3000-3999	9,081,848.00	3,581,481.00	12,663,329.00	9,976,630.00	4,037,061.00	14,013,691.00	10.7%
4) Books and Supplies		4000-4999	2,431,634.00	440,563.00	2,872,197.00	2,240,491.00	295,885.00	2,536,376.00	-11.7%
5) Services and Other Operating Expenditures		5000-5999	5,532,127.00	3,869,459.00	9,401,586.00	6,008,591.00	3,502,347.00	9,510,938.00	1.2%
6) Capital Outlay		6000-6999	1,505,775.00	460,709.00	1,966,484.00	938,000.00	540,000.00	1,478,000.00	-24.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	152,496.00	180,000.00	332,496.00	150,000.00	185,800.00	335,800.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(60,657.00)	60,657.00	0.00	(30,152.00)	30,152.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,798,781.00	13,808,040.00	58,606,821.00	46,338,231.00	14,041,777.00	60,380,008.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,158,462.00	(8,631,589.00)	1,526,873.00	10,595,798.00	(8,955,893.00)	1,639,905.00	7.4%
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	2,390,000.00	0.00	2,390,000.00	2,265,000.00	0.00	2,265,000.00	-5.2%
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	(8,507,965.00)	8,507,965.00	0.00	(8,955,893.00)	8,955,893.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,897,965.00)	8,507,965.00	(2,390,000.00)	(11,220,893.00)	8,955,893.00	(2,265,000.00)	-5.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(739,503.00)	(123,624.00)	(863,127.00)	(625,095.00)	0.00	(625,095.00)	-27.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,786,668.00	2,680,302.00	7,466,970.00	4,047,165.00	2,556,678.00	6,603,843.00	-11.6%
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)			4,786,668.00	2,680,302.00	7,466,970.00	4,047,165.00	2,556,678.00	6,603,843.00	-11.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,786,668.00	2,680,302.00	7,466,970.00	4,047,165.00	2,556,678.00	6,603,843.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			4,047,165.00	2,556,678.00	6,603,843.00	3,422,070.00	2,556,678.00	5,978,748.00	-9.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		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	2,556,678.00	2,556,678.00	0.00	2,556,678.00	2,556,678.00	0.0%
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	947,165.00	0.00	947,165.00	222,070.00	0.00	222,070.00	-76.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,050,000.00	0.00	3,050,000.00	3,150,000.00	0.00	3,150,000.00	3.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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 Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		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 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2017-18 Estimated Actuals			2018-19 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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	548,204.00	0.00	548,204.00	548,204.00	0.00	548,204.00	0.0%
Education Protection Account State Aid - Current Year		8012	578,668.00	0.00	578,668.00	560,772.00	0.00	560,772.00	-3.1%
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	285,876.00	0.00	285,876.00	299,670.00	0.00	299,670.00	4.8%
Timber Yield Tax		8022	4.00	0.00	4.00	4.00	0.00	4.00	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	48,880,485.00	0.00	48,880,485.00	51,229,000.00	0.00	51,229,000.00	4.8%
Unsecured Roll Taxes		8042	1,490,200.00	0.00	1,490,200.00	1,561,750.00	0.00	1,561,750.00	4.8%
Prior Years' Taxes		8043	575,472.00	0.00	575,472.00	603,100.00	0.00	603,100.00	4.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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			52,358,909.00	0.00	52,358,909.00	54,802,500.00	0.00	54,802,500.00	4.7%
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%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,358,909.00	0.00	52,358,909.00	54,802,500.00	0.00	54,802,500.00	4.7%
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	438,490.00	438,490.00	0.00	449,692.00	449,692.00	2.6%
Special Education Discretionary Grants		8182	0.00	96,392.00	96,392.00	0.00	98,868.00	98,868.00	2.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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%
Title I, Part A, Basic	3010	8290		206,597.00	206,597.00		206,597.00	206,597.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		50,590.00	50,590.00		50,590.00	50,590.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
Title III, Part A, English Learner Program	4203	8290		12,943.00	12,943.00		12,943.00	12,943.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	950.00	100,643.00	101,593.00	950.00	93,000.00	93,950.00	-7.5%
<b>TOTAL, FEDERAL REVENUE</b>			950.00	905,655.00	906,605.00	950.00	911,690.00	912,640.00	0.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	540,885.00	0.00	540,885.00	473,943.00	0.00	473,943.00	-12.4%
Lottery - Unrestricted and Instructional Materials		8560	441,933.00	157,061.00	598,994.00	425,006.00	139,728.00	564,734.00	-5.7%
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%
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%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		46,018.00	46,018.00		20,556.00	20,556.00	-55.3%
California Clean Energy Jobs Act	6230	8590		143,502.00	143,502.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		162,000.00	162,000.00		96,401.00	96,401.00	-40.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,640.00	2,262,160.00	2,270,800.00	8,640.00	2,510,807.00	2,519,447.00	10.9%
<b>TOTAL, OTHER STATE REVENUE</b>			991,458.00	2,770,741.00	3,762,199.00	907,589.00	2,767,492.00	3,675,081.00	-2.3%

			2017-18 Estimated Actuals			2018-19 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
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	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	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	72,900.00	0.00	72,900.00	79,900.00	0.00	79,900.00	9.6%
Interest		8660	104,000.00	0.00	104,000.00	107,683.00	0.00	107,683.00	3.5%
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	330,750.00	0.00	330,750.00	341,400.00	0.00	341,400.00	3.2%
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	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	1,074,276.00	0.00	1,074,276.00	690,007.00	0.00	690,007.00	-35.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,500,055.00	1,500,055.00		1,406,702.00	1,406,702.00	-6.2%
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			1,605,926.00	1,500,055.00	3,105,981.00	1,222,990.00	1,406,702.00	2,629,692.00	-15.3%
TOTAL, REVENUES			54,957,243.00	5,176,451.00	60,133,694.00	56,934,029.00	5,085,884.00	62,019,913.00	3.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	16,436,775.00	1,952,716.00	18,389,491.00	16,882,633.00	2,145,011.00	19,027,644.00	3.5%
Certificated Pupil Support Salaries		1200	1,214,052.00	695,997.00	1,910,049.00	1,330,429.00	718,905.00	2,049,334.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,291,489.00	206,398.00	2,497,887.00	2,429,353.00	211,507.00	2,640,860.00	5.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	10,043.00	0.00	10,043.00	New
TOTAL, CERTIFICATED SALARIES			19,942,316.00	2,855,111.00	22,797,427.00	20,652,458.00	3,075,423.00	23,727,881.00	4.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,254,201.00	1,510,708.00	2,764,909.00	1,294,910.00	1,496,365.00	2,791,275.00	1.0%
Classified Support Salaries		2200	1,402,742.00	451,126.00	1,853,868.00	1,406,029.00	465,762.00	1,871,791.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,064,461.00	105,859.00	1,170,320.00	1,127,738.00	119,588.00	1,247,326.00	6.6%
Clerical, Technical and Office Salaries		2400	1,915,921.00	197,256.00	2,113,177.00	1,951,559.00	197,509.00	2,149,068.00	1.7%
Other Classified Salaries		2900	575,917.00	95,111.00	671,028.00	621,977.00	95,885.00	717,862.00	7.0%
TOTAL, CLASSIFIED SALARIES			6,213,242.00	2,360,060.00	8,573,302.00	6,402,213.00	2,375,109.00	8,777,322.00	2.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,839,366.00	2,406,899.00	5,246,265.00	3,427,533.00	2,754,011.00	6,181,544.00	17.8%
PERS		3201-3202	717,914.00	263,650.00	981,564.00	905,198.00	339,493.00	1,244,691.00	26.8%
OASDI/Medicare/Alternative		3301-3302	714,090.00	190,405.00	904,495.00	767,330.00	205,379.00	972,709.00	7.5%
Health and Welfare Benefits		3401-3402	3,904,208.00	654,792.00	4,559,000.00	3,887,187.00	671,813.00	4,559,000.00	0.0%
Unemployment Insurance		3501-3502	13,613.00	2,580.00	16,193.00	13,540.00	2,733.00	16,273.00	0.5%
Workers' Compensation		3601-3602	324,406.00	63,155.00	387,561.00	314,255.00	63,632.00	377,887.00	-2.5%
OPEB, Allocated		3701-3702	190,000.00	0.00	190,000.00	250,000.00	0.00	250,000.00	31.6%
OPEB, Active Employees		3751-3752	275,712.00	0.00	275,712.00	275,712.00	0.00	275,712.00	0.0%
Other Employee Benefits		3901-3902	102,539.00	0.00	102,539.00	135,875.00	0.00	135,875.00	32.5%
TOTAL, EMPLOYEE BENEFITS			9,081,848.00	3,581,481.00	12,663,329.00	9,976,630.00	4,037,061.00	14,013,691.00	10.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	479,633.00	97,056.00	576,689.00	570,000.00	110,000.00	680,000.00	17.9%
Books and Other Reference Materials		4200	27,561.00	3,600.00	31,161.00	10,995.00	2,940.00	13,935.00	-55.3%
Materials and Supplies		4300	1,116,463.00	258,916.00	1,375,379.00	862,107.00	151,371.00	1,013,478.00	-26.3%
Noncapitalized Equipment		4400	807,977.00	80,991.00	888,968.00	797,389.00	31,574.00	828,963.00	-6.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,431,634.00	440,563.00	2,872,197.00	2,240,491.00	295,885.00	2,536,376.00	-11.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,598,885.00	672,920.00	2,271,805.00	1,825,000.00	709,030.00	2,534,030.00	11.5%
Travel and Conferences		5200	194,231.00	38,012.00	232,243.00	226,226.00	30,526.00	256,752.00	10.6%
Dues and Memberships		5300	55,823.00	8,753.00	64,576.00	57,950.00	8,963.00	66,913.00	3.6%
Insurance		5400 - 5450	267,715.00	0.00	267,715.00	278,815.00	0.00	278,815.00	4.1%
Operations and Housekeeping Services		5500	714,400.00	87,930.00	802,330.00	774,345.00	50,000.00	824,345.00	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400,910.00	1,272,899.00	1,673,809.00	472,195.00	1,025,000.00	1,497,195.00	-10.6%
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	2,047,057.00	1,788,645.00	3,835,702.00	2,115,065.00	1,678,678.00	3,793,743.00	-1.1%
Communications		5900	253,106.00	300.00	253,406.00	258,995.00	150.00	259,145.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,532,127.00	3,869,459.00	9,401,586.00	6,008,591.00	3,502,347.00	9,510,938.00	1.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	32,327.00	0.00	32,327.00	50,000.00	25,000.00	75,000.00	132.0%
Buildings and Improvements of Buildings		6200	0.00	350,554.00	350,554.00	0.00	485,000.00	485,000.00	38.4%
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	1,473,448.00	110,155.00	1,583,603.00	888,000.00	30,000.00	918,000.00	-42.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,505,775.00	460,709.00	1,966,484.00	938,000.00	540,000.00	1,478,000.00	-24.8%
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	145,000.00	180,000.00	325,000.00	150,000.00	185,800.00	335,800.00	3.3%
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	7,496.00	0.00	7,496.00	0.00	0.00	0.00	-100.0%
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)			152,496.00	180,000.00	332,496.00	150,000.00	185,800.00	335,800.00	1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(60,657.00)	60,657.00	0.00	(30,152.00)	30,152.00	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			(60,657.00)	60,657.00	0.00	(30,152.00)	30,152.00	0.00	0.0%
TOTAL, EXPENDITURES			44,798,781.00	13,808,040.00	58,606,821.00	46,338,231.00	14,041,777.00	60,380,008.00	3.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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%
From: Bond Interest and Redemption Fund		8914	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	2,225,000.00	0.00	2,225,000.00	2,100,000.00	0.00	2,100,000.00	-5.6%
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	165,000.00	0.00	165,000.00	165,000.00	0.00	165,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,390,000.00	0.00	2,390,000.00	2,265,000.00	0.00	2,265,000.00	-5.2%
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									
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%
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	(8,507,965.00)	8,507,965.00	0.00	(8,955,893.00)	8,955,893.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,507,965.00)	8,507,965.00	0.00	(8,955,893.00)	8,955,893.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(10,897,965.00)	8,507,965.00	(2,390,000.00)	(11,220,893.00)	8,955,893.00	(2,265,000.00)	-5.2%

			2017-18 Estimated Actuals			2018-19 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)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	52,358,909.00	0.00	52,358,909.00	54,802,500.00	0.00	54,802,500.00	4.7%
2) Federal Revenue		8100-8299	950.00	905,655.00	906,605.00	950.00	911,690.00	912,640.00	0.7%
3) Other State Revenue		8300-8599	991,458.00	2,770,741.00	3,762,199.00	907,589.00	2,767,492.00	3,675,081.00	-2.3%
4) Other Local Revenue		8600-8799	1,605,926.00	1,500,055.00	3,105,981.00	1,222,990.00	1,406,702.00	2,629,692.00	-15.3%
5) TOTAL, REVENUES			54,957,243.00	5,176,451.00	60,133,694.00	56,934,029.00	5,085,884.00	62,019,913.00	3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		27,111,883.00	8,107,611.00	35,219,494.00	27,346,821.00	8,325,490.00	35,672,311.00	1.3%
2) Instruction - Related Services	2000-2999		4,807,037.00	785,821.00	5,592,858.00	4,972,502.00	888,928.00	5,861,430.00	4.8%
3) Pupil Services	3000-3999		3,997,415.00	1,854,976.00	5,852,391.00	4,296,212.00	1,902,925.00	6,199,137.00	5.9%
4) Ancillary Services	4000-4999		1,465,889.00	15,610.00	1,481,499.00	1,424,942.00	17,142.00	1,442,084.00	-2.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,693,290.00	116,658.00	4,809,948.00	5,493,298.00	92,586.00	5,585,884.00	16.1%
8) Plant Services	8000-8999		2,570,771.00	2,747,364.00	5,318,135.00	2,654,456.00	2,628,906.00	5,283,362.00	-0.7%
9) Other Outgo	9000-9999	Except 7600-7699	152,496.00	180,000.00	332,496.00	150,000.00	185,800.00	335,800.00	1.0%
10) TOTAL, EXPENDITURES			44,798,781.00	13,808,040.00	58,606,821.00	46,338,231.00	14,041,777.00	60,380,008.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			10,158,462.00	(8,631,589.00)	1,526,873.00	10,595,798.00	(8,955,893.00)	1,639,905.00	7.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	2,390,000.00	0.00	2,390,000.00	2,265,000.00	0.00	2,265,000.00	-5.2%
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	(8,507,965.00)	8,507,965.00	0.00	(8,955,893.00)	8,955,893.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,897,965.00)	8,507,965.00	(2,390,000.00)	(11,220,893.00)	8,955,893.00	(2,265,000.00)	-5.2%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(739,503.00)	(123,624.00)	(863,127.00)	(625,095.00)	0.00	(625,095.00)	-27.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,786,668.00	2,680,302.00	7,466,970.00	4,047,165.00	2,556,678.00	6,603,843.00	-11.6%
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)			4,786,668.00	2,680,302.00	7,466,970.00	4,047,165.00	2,556,678.00	6,603,843.00	-11.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,786,668.00	2,680,302.00	7,466,970.00	4,047,165.00	2,556,678.00	6,603,843.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			4,047,165.00	2,556,678.00	6,603,843.00	3,422,070.00	2,556,678.00	5,978,748.00	-9.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		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	2,556,678.00	2,556,678.00	0.00	2,556,678.00	2,556,678.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	947,165.00	0.00	947,165.00	222,070.00	0.00	222,070.00	-76.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,050,000.00	0.00	3,050,000.00	3,150,000.00	0.00	3,150,000.00	3.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			6,603,843.00	4,418,562.00	1,812,624.00	5,083,733.00	302,641.00	5,180,914.00	13,893,208.00	10,242,660.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		82,231.00	82,231.00	227,817.00	82,231.00	0.00	145,586.00	32,892.00	37,278.00
Property Taxes	8020-8079		582,509.00	0.00	1,124,631.00	0.00	9,483,765.00	18,519,720.00	3,688,454.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	59,881.00	3,081.00	0.00	25,929.00	15,196.00	22,838.00
Other State Revenue	8300-8599		0.00	0.00	24,990.00	7,240.00	116,877.00	379,024.00	13,697.00	24,059.00
Other Local Revenue	8600-8799		8,518.00	48,679.00	197,423.00	502,731.00	62,335.00	74,246.00	243,448.00	45,881.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			673,258.00	130,910.00	1,634,742.00	595,283.00	9,662,977.00	19,144,505.00	3,993,687.00	130,056.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		257,699.00	550,165.00	2,388,065.00	2,207,311.00	2,227,635.00	33,979.00	4,452,178.00	2,225,576.00
Classified Salaries	2000-2999		(11,238.00)	466,784.00	461,792.00	731,869.00	770,450.00	819,817.00	828,870.00	716,990.00
Employee Benefits	3000-3999		885,297.00	622,168.00	778,138.00	1,327,697.00	665,922.00	697,820.00	1,676,789.00	320,024.00
Books and Supplies	4000-4999		31,007.00	457,857.00	200,877.00	255,978.00	148,054.00	94,155.00	100,546.00	48,778.00
Services	5000-5999		476,604.00	708,281.00	635,745.00	666,130.00	675,360.00	640,602.00	710,459.00	452,671.00
Capital Outlay	6000-6599		1,515.00	16,794.00	337,166.00	168,156.00	19,639.00	19,000.00	69,132.00	18,292.00
Other Outgo	7000-7499		19,837.00	21,170.00	19,837.00	45,825.00	0.00	0.00	45,997.00	18,546.00
Interfund Transfers Out	7600-7629		165,000.00	0.00	0.00	0.00	0.00	2,100,000.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,825,721.00	2,843,219.00	4,821,620.00	5,402,966.00	4,507,060.00	4,405,373.00	7,883,971.00	3,800,877.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		285,941.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		927,372.00	260,729.00	71,379.00	(54,707.00)	88,247.00	8,552.00	2,498.00	1,566.00
Due From Other Funds	9310		0.00	0.00	108,895.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	1,213,313.00	260,729.00	180,274.00	(54,707.00)	88,247.00	2,498.00	1,566.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		2,245,344.00	154,358.00	(279,803.00)	(81,298.00)	365,891.00	35,390.00	(237,238.00)	210,282.00
Due To Other Funds	9610		787.00	0.00	(5,997,910.00)	0.00	0.00	6,000,000.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	2,246,131.00	154,358.00	(6,277,713.00)	(81,298.00)	365,891.00	6,035,390.00	(237,238.00)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	(1,032,818.00)	106,371.00	6,457,987.00	26,591.00	(277,644.00)	(6,026,838.00)	239,736.00
E. NET INCREASE/DECREASE (B - C + D)			(2,185,281.00)	(2,605,938.00)	3,271,109.00	(4,781,092.00)	4,878,273.00	8,712,294.00	(3,650,548.00)	(3,879,537.00)
F. ENDING CASH (A + E)			4,418,562.00	1,812,624.00	5,083,733.00	302,641.00	5,180,914.00	13,893,208.00	10,242,660.00	6,363,123.00
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		6,363,123.00	5,592,131.00	17,080,953.00	13,393,153.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	179,961.00	37,278.00	37,278.00	164,195.00	0.00		1,108,978.00	1,108,976.00
Property Taxes	8020-8079	3,573,093.00	15,519,941.00	860,497.00	340,914.00	0.00		53,693,524.00	53,693,524.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	52,275.00	0.00	0.00	120,453.00	612,987.00		912,640.00	912,640.00
Other State Revenue	8300-8599	166,788.00	141,336.00	217,240.00	2,353,955.00	229,873.00		3,675,079.00	3,675,081.00
Other Local Revenue	8600-8799	701,161.00	68,134.00	27,371.00	47,398.00	602,367.00		2,629,692.00	2,629,692.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		4,673,278.00	15,766,689.00	1,142,386.00	3,026,915.00	1,445,227.00	0.00	62,019,913.00	62,019,913.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,218,943.00	2,220,193.00	2,220,193.00	2,604,466.00	121,478.00		23,727,881.00	23,727,881.00
Classified Salaries	2000-2999	799,507.00	766,801.00	740,859.00	855,696.00	829,125.00		8,777,322.00	8,777,322.00
Employee Benefits	3000-3999	1,437,187.00	1,021,509.00	1,217,478.00	2,932,662.00	431,000.00		14,013,691.00	14,013,691.00
Books and Supplies	4000-4999	80,115.00	96,091.00	112,179.00	827,834.00	82,905.00		2,536,376.00	2,536,376.00
Services	5000-5999	888,818.00	771,568.00	453,627.00	1,131,834.00	1,299,239.00		9,510,938.00	9,510,938.00
Capital Outlay	6000-6599	20,870.00	13,976.00	165,721.00	509,569.00	118,170.00		1,478,000.00	1,478,000.00
Other Outgo	7000-7499	9,927.00	39,750.00	9,734.00	48,866.00	56,311.00		335,800.00	335,800.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		2,265,000.00	2,265,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		5,455,367.00	4,929,888.00	4,919,791.00	8,910,927.00	2,938,228.00	0.00	62,645,008.00	62,645,008.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		285,941.00	
Accounts Receivable	9200-9299	17,766.00	668,906.00	(3,612.00)	0.00	(2,136,569.00)		(147,873.00)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(110,000.00)		(1,105.00)	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		17,766.00	668,906.00	(3,612.00)	0.00	(2,246,569.00)	0.00	136,963.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	6,669.00	16,885.00	(93,217.00)	(144,937.00)	(1,261,053.00)		937,273.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		2,877.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	(185,000.00)		(185,000.00)	
SUBTOTAL		6,669.00	16,885.00	(93,217.00)	(144,937.00)	(1,446,053.00)	0.00	755,150.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		11,097.00	652,021.00	89,605.00	144,937.00	(800,516.00)	0.00	(618,187.00)	
E. NET INCREASE/DECREASE (B - C + D)		(770,992.00)	11,488,822.00	(3,687,800.00)	(5,739,075.00)	(2,293,517.00)	0.00	(1,243,282.00)	(625,095.00)
F. ENDING CASH (A + E)		5,592,131.00	17,080,953.00	13,393,153.00	7,654,078.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,360,561.00	

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	54,802,500.00	3.91%	56,946,159.00	2.44%	58,333,191.00
2. Federal Revenues	8100-8299	912,640.00	0.00%	912,640.00	0.00%	912,640.00
3. Other State Revenues	8300-8599	3,675,081.00	-12.11%	3,230,061.00	5.51%	3,407,958.00
4. Other Local Revenues	8600-8799	2,629,692.00	1.70%	2,674,448.00	1.42%	2,712,558.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		62,019,913.00	2.81%	63,763,308.00	2.51%	65,366,347.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				23,727,881.00		23,879,128.00
b. Step & Column Adjustment				494,822.00		477,585.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(343,575.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,727,881.00	0.64%	23,879,128.00	2.00%	24,356,713.00
2. Classified Salaries						
a. Base Salaries				8,777,322.00		8,721,280.00
b. Step & Column Adjustment				71,047.00		69,766.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(127,089.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,777,322.00	-0.64%	8,721,280.00	0.80%	8,791,046.00
3. Employee Benefits	3000-3999	14,013,691.00	3.02%	14,436,261.00	5.13%	15,177,140.00
4. Books and Supplies	4000-4999	2,536,376.00	3.36%	2,621,598.00	-7.53%	2,424,181.00
5. Services and Other Operating Expenditures	5000-5999	9,510,938.00	3.49%	9,842,481.00	2.84%	10,121,950.00
6. Capital Outlay	6000-6999	1,478,000.00	-2.97%	1,434,098.00	8.43%	1,555,057.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	335,800.00	3.36%	347,083.00	3.23%	358,298.00
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	2,265,000.00	0.00%	2,265,000.00	0.00%	2,265,000.00
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)		62,645,008.00	1.44%	63,546,929.00	2.36%	65,049,385.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(625,095.00)		216,379.00		316,962.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,603,843.00		5,978,748.00		6,195,127.00
2. Ending Fund Balance (Sum lines C and D1)		5,978,748.00		6,195,127.00		6,512,089.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	2,556,678.00		2,541,878.00		2,601,975.00
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	222,070.00		422,887.00		607,645.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,150,000.00		3,180,362.00		3,252,469.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		5,978,748.00		6,195,127.00		6,512,089.00
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,150,000.00		3,180,362.00		3,252,469.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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)		3,150,000.00		3,180,362.00		3,252,469.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.03%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts 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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,768.00		2,722.49		2,699.49
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		62,645,008.00		63,546,929.00		65,049,385.00
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)		62,645,008.00		63,546,929.00		65,049,385.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,879,350.24		1,906,407.87		1,951,481.55
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,879,350.24		1,906,407.87		1,951,481.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	54,802,500.00	3.91%	56,946,159.00	2.44%	58,333,191.00
2. Federal Revenues	8100-8299	950.00	0.00%	950.00	0.00%	950.00
3. Other State Revenues	8300-8599	907,589.00	-39.72%	547,091.00	-1.55%	538,630.00
4. Other Local Revenues	8600-8799	1,222,990.00	3.66%	1,267,746.00	3.01%	1,305,856.00
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	(8,955,893.00)	4.16%	(9,328,021.00)	5.30%	(9,822,475.00)
6. Total (Sum lines A1 thru A5c)		47,978,136.00	3.03%	49,433,925.00	1.87%	50,356,152.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,652,458.00		20,782,709.00
b. Step & Column Adjustment				429,210.00		415,655.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(298,959.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,652,458.00	0.63%	20,782,709.00	2.00%	21,198,364.00
2. Classified Salaries						
a. Base Salaries				6,402,213.00		6,359,750.00
b. Step & Column Adjustment				50,128.00		50,876.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(92,591.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,402,213.00	-0.66%	6,359,750.00	0.80%	6,410,626.00
3. Employee Benefits	3000-3999	9,976,630.00	2.78%	10,253,796.00	4.37%	10,702,181.00
4. Books and Supplies	4000-4999	2,240,491.00	3.36%	2,315,771.00	-9.77%	2,089,451.00
5. Services and Other Operating Expenditures	5000-5999	6,008,591.00	3.36%	6,210,480.00	3.23%	6,411,080.00
6. Capital Outlay	6000-6999	938,000.00	-5.08%	890,352.00	0.26%	892,689.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	150,000.00	3.36%	155,040.00	3.23%	160,048.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(30,152.00)	0.00%	(30,152.00)	0.00%	(30,152.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,265,000.00	0.00%	2,265,000.00	0.00%	2,265,000.00
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)		48,603,231.00	1.23%	49,202,746.00	1.82%	50,099,287.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(625,095.00)		231,179.00		256,865.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,047,165.00		3,422,070.00		3,653,249.00
2. Ending Fund Balance (Sum lines C and D1)		3,422,070.00		3,653,249.00		3,910,114.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
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	222,070.00		422,887.00		607,645.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,150,000.00		3,180,362.00		3,252,469.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,422,070.00		3,653,249.00		3,910,114.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,150,000.00		3,180,362.00		3,252,469.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		3,150,000.00		3,180,362.00		3,252,469.00
<b>F. ASSUMPTIONS</b>						
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.						
Property tax growth projected at 4.8% 18-19,4.0% 19-20,2.5% 20-21. CPI at 3.22% 18-19,3.36% 19-20,3.23% 20-21. Remove one-time projects and one-time salary off-schedule 1.5% in 19-20.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	911,690.00	0.00%	911,690.00	0.00%	911,690.00
3. Other State Revenues	8300-8599	2,767,492.00	-3.05%	2,682,970.00	6.95%	2,869,328.00
4. Other Local Revenues	8600-8799	1,406,702.00	0.00%	1,406,702.00	0.00%	1,406,702.00
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	8,955,893.00	4.16%	9,328,021.00	5.30%	9,822,475.00
6. Total (Sum lines A1 thru A5c)		14,041,777.00	2.05%	14,329,383.00	4.75%	15,010,195.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,075,423.00		3,096,419.00
b. Step & Column Adjustment				65,612.00		61,930.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(44,616.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,075,423.00	0.68%	3,096,419.00	2.00%	3,158,349.00
2. Classified Salaries						
a. Base Salaries				2,375,109.00		2,361,530.00
b. Step & Column Adjustment				20,919.00		18,890.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(34,498.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,375,109.00	-0.57%	2,361,530.00	0.80%	2,380,420.00
3. Employee Benefits	3000-3999	4,037,061.00	3.60%	4,182,465.00	6.99%	4,474,959.00
4. Books and Supplies	4000-4999	295,885.00	3.36%	305,827.00	9.45%	334,730.00
5. Services and Other Operating Expenditures	5000-5999	3,502,347.00	3.70%	3,632,001.00	2.17%	3,710,870.00
6. Capital Outlay	6000-6999	540,000.00	0.69%	543,746.00	21.82%	662,368.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	185,800.00	3.36%	192,043.00	3.23%	198,250.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	30,152.00	0.00%	30,152.00	0.00%	30,152.00
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)		14,041,777.00	2.15%	14,344,183.00	4.22%	14,950,098.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		(14,800.00)		60,097.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,556,678.00		2,556,678.00		2,541,878.00
2. Ending Fund Balance (Sum lines C and D1)		2,556,678.00		2,541,878.00		2,601,975.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,556,678.00		2,541,878.00		2,601,975.00
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,556,678.00		2,541,878.00		2,601,975.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General 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)						
<b>F. ASSUMPTIONS</b>						
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.						
CPI at 3.22% 18-19,3.36% 19-20,3.23% 20-21. Remove one-time projects and one-time salary off-schedule 1.5% in 19-20.						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	2,787.69	2,787.39	2,877.38	2,768.00	2,768.00	2,787.90
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,787.69	2,787.39	2,877.38	2,768.00	2,768.00	2,787.90
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	14.10	14.10	14.10	14.10	14.10	14.10
b. Special Education-Special Day Class	1.76	1.76	1.76	1.76	1.76	1.76
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.10	0.10	0.10	0.10	0.10	0.10
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	15.96	15.96	15.96	15.96	15.96	15.96
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,803.65	2,803.35	2,893.34	2,783.96	2,783.96	2,803.86
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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

STANDARD: Funded 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	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,952	2,931		
Charter School				
<b>Total ADA</b>	<b>2,952</b>	<b>2,931</b>	<b>0.7%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	2,890	2,896		
Charter School				
<b>Total ADA</b>	<b>2,890</b>	<b>2,896</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	2,859	2,877		
Charter School		0		
<b>Total ADA</b>	<b>2,859</b>	<b>2,877</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	2,788			
Charter School	0			
<b>Total ADA</b>	<b>2,788</b>			

### 1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded 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 - Funded 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)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment 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	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	3,102	3,029		
Charter School				
<b>Total Enrollment</b>	<b>3,102</b>	<b>3,029</b>	<b>2.4%</b>	<b>Not Met</b>
Second Prior Year (2016-17)				
District Regular	2,990	3,025		
Charter School				
<b>Total Enrollment</b>	<b>2,990</b>	<b>3,025</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	2,988	2,934		
Charter School				
<b>Total Enrollment</b>	<b>2,988</b>	<b>2,934</b>	<b>1.8%</b>	<b>Not Met</b>
Budget Year (2018-19)				
District Regular	2,896			
Charter School				
<b>Total Enrollment</b>	<b>2,896</b>			

### 2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Moderate projections were used to plan for staffing needs, since revenue implications are minimal.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Moderate projections were used to plan for staffing needs, since revenue implications are minimal.

**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

**DATA ENTRY:** All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	2,898	3,029	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,898</b>	<b>3,029</b>	<b>95.7%</b>
Second Prior Year (2016-17)			
District Regular	2,878	3,025	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,878</b>	<b>3,025</b>	<b>95.1%</b>
First Prior Year (2017-18)			
District Regular	2,788	2,934	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,788</b>	<b>2,934</b>	<b>95.0%</b>
Historical Average Ratio:			95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>95.8%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

**DATA ENTRY:** Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	2,768	2,896		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,768</b>	<b>2,896</b>	<b>95.6%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	2,722	2,840		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,722</b>	<b>2,840</b>	<b>95.8%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	2,699	2,816		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,699</b>	<b>2,816</b>	<b>95.8%</b>	<b>Met</b>

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**4. 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 district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, 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.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts 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.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.

If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		24,207,813.00	24,098,311.00	23,637,146.00

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,893.34	2,803.86	2,783.45	2,738.45
b. Prior Year ADA (Funded)		2,893.34	2,803.86	2,783.45
c. Difference (Step 1a minus Step 1b)		(89.48)	(20.41)	(45.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.09%	-0.73%	-1.62%

Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	51,763,814.00	54,241,728.00	55,841,265.00
b1. COLA percentage (if district is at target)	2.71%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	1,402,799.36	1,394,012.41	1,490,961.78
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	1,402,799.36	1,394,012.41	1,490,961.78
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.71%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	-0.38%	1.84%	1.05%
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LCFF Revenue Standard (Step 3, plus/minus 1%):	N/A	N/A	N/A
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#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	51,232,037.00	53,693,524.00	55,841,265.00	57,237,297.00
Percent Change from Previous Year		4.80%	4.00%	2.50%
<b>Basic Aid Standard</b> (percent change from previous year, plus/minus 1%):		3.80% to 5.80%	3.00% to 5.00%	1.50% to 3.50%

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

##### Necessary Small School District Projected LCFF Revenue

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Necessary Small School Standard</b> (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

#### 4B. Calculating the District'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 (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	52,358,909.00	54,802,500.00	56,946,159.00	58,333,191.00
District's Projected Change in LCFF Revenue:		4.67%	3.91%	2.44%
<b>Basic Aid Standard:</b>		3.80% to 5.80%	3.00% to 5.00%	1.50% to 3.50%
<b>Status:</b>		Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	33,807,971.32	42,516,453.19	79.5%
Second Prior Year (2016-17)	34,030,531.60	43,250,192.26	78.7%
First Prior Year (2017-18)	35,237,406.00	44,798,781.00	78.7%
	Historical Average Ratio:		79.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	<b>76.0% to 82.0%</b>	<b>76.0% to 82.0%</b>	<b>76.0% to 82.0%</b>

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data 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	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	37,031,301.00	46,338,231.00	79.9%	Met
1st Subsequent Year (2019-20)	37,396,255.00	46,937,746.00	79.7%	Met
2nd Subsequent Year (2020-21)	38,311,171.00	47,834,287.00	80.1%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**6. 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 percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.38%	1.84%	1.05%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.38% to 9.62%</b>	<b>-8.16% to 11.84%</b>	<b>-8.95% to 11.05%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.38% to 4.62%	-3.16% to 6.84%	-3.95% to 6.05%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, 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 district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	906,605.00		
Budget Year (2018-19)	912,640.00	0.67%	No
1st Subsequent Year (2019-20)	912,640.00	0.00%	No
2nd Subsequent Year (2020-21)	912,640.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	3,762,199.00		
Budget Year (2018-19)	3,675,081.00	-2.32%	No
1st Subsequent Year (2019-20)	3,230,061.00	-12.11%	Yes
2nd Subsequent Year (2020-21)	3,407,958.00	5.51%	No

**Explanation:**  
(required if Yes)

Remove one-time mandated discretionary funds and Career Technical Education unearned revenue in 19-20.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	3,105,981.00		
Budget Year (2018-19)	2,629,692.00	-15.33%	Yes
1st Subsequent Year (2019-20)	2,674,448.00	1.70%	No
2nd Subsequent Year (2020-21)	2,712,558.00	1.42%	No

**Explanation:**  
(required if Yes)

Local revenues in 17-18 are higher due to one-time contributions from City of Laguna Beach. In addition, donations are budgeted as received. Therefore, the 2018-19 budget is lower by removing one-time donation revenues.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	2,872,197.00		
Budget Year (2018-19)	2,536,376.00	-11.69%	Yes
1st Subsequent Year (2019-20)	2,621,598.00	3.36%	No
2nd Subsequent Year (2020-21)	2,424,181.00	-7.53%	Yes

**Explanation:**  
(required if Yes)

Elimination of one-time expenditures and carry-over. Remove textbook adoption History/Social Science 18-19 and Science 19-20.

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

First Prior Year (2017-18)	9,401,586.00		
Budget Year (2018-19)	9,510,938.00	1.16%	No
1st Subsequent Year (2019-20)	9,842,481.00	3.49%	No
2nd Subsequent Year (2020-21)	10,121,950.00	2.84%	No

**Explanation:**  
(required if Yes)

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, 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 (Criterion 6B)**

First Prior Year (2017-18)	7,774,785.00		
Budget Year (2018-19)	7,217,413.00	-7.17%	Met
1st Subsequent Year (2019-20)	6,817,149.00	-5.55%	Met
2nd Subsequent Year (2020-21)	7,033,156.00	3.17%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2017-18)	12,273,783.00		
Budget Year (2018-19)	12,047,314.00	-1.85%	Met
1st Subsequent Year (2019-20)	12,464,079.00	3.46%	Met
2nd Subsequent Year (2020-21)	12,546,131.00	0.66%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

Other State Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

Other Local Revenue  
(linked from 6B  
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Books and Supplies  
(linked from 6B  
if NOT met)

**Explanation:**

Services and Other Exps  
(linked from 6B  
if NOT met)



**7. 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 district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

**NOTE:** The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

**7A. District's School Facility Program Funding**

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51 and All Other School Facility Programs

**7B. Calculating the District's Required Minimum Contribution**

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

No

0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	62,645,008.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	62,645,008.00	1,879,350.24	2,628,906.00	Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	62,645,008.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	62,645,008.00	1,879,350.24	3,242,000.00	1,879,350.24

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
1,252,900.16	1,879,350.24

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

e. OMMA/RMA Contribution

2,628,906.00	N/A
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<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

1,879,350.24
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

**8. 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 district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,882,093.00	2,913,024.00	3,050,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,882,093.00	2,913,024.00	3,050,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	57,641,859.16	58,260,461.05	60,996,821.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	57,641,859.16	58,260,461.05	60,996,821.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District'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 (2015-16)	234,229.38	44,832,003.19	N/A	Met
Second Prior Year (2016-17)	(199,538.63)	45,515,192.26	0.4%	Met
First Prior Year (2017-18)	(739,503.00)	47,188,781.00	1.6%	Met
Budget Year (2018-19) (Information only)	(625,095.00)	48,603,231.00		

**8C. Comparison of District 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)

## 9. CRITERION: Fund Balance

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

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

### 9A. Calculating the District's Unrestricted General 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 General Fund Beginning Balance <sup>2</sup> (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 (2015-16)	2,912,328.00	4,751,977.22	N/A	Met
Second Prior Year (2016-17)	3,050,000.00	4,986,206.60	N/A	Met
First Prior Year (2017-18)	3,050,000.00	4,786,668.00	N/A	Met
Budget Year (2018-19) (Information only)	4,047,165.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general 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)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district 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.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,768	2,722	2,699
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts 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 districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s):

No

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	62,645,008.00	63,546,929.00	65,049,385.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	62,645,008.00	63,546,929.00	65,049,385.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,879,350.24	1,906,407.87	1,951,481.55
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,879,350.24</b>	<b>1,906,407.87</b>	<b>1,951,481.55</b>

### 10C. Calculating the District'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 Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,150,000.00	3,180,362.00	3,252,469.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,150,000.00	3,180,362.00	3,252,469.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.03%	5.00%	5.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,879,350.24</b>	<b>1,906,407.87</b>	<b>1,951,481.55</b>
Status:	Met	Met	Met

### 10D. Comparison of District 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)

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**SUPPLEMENTAL INFORMATION**

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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 district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

Yes

- 1b. If Yes, identify the expenditures:

The District 4CLE Project is renovating classrooms for a learning environment to facilitate better collaboration, creativity, communication, and critical thinking. The project consists of replacing furniture with more flexible options, providing multiple monitors to replace projectors, and adding audio amplification. The cost is about \$45,000 per classroom. Supplemental support areas such as libraries are being transformed as well. The initiative has some support from donation, but the District is contributing about \$1 million in General Fund resources each year. In addition, the District continues to support about \$2 million in transfers to Special Reserve funds to support facility enhancements approved on the 10-year Facilities Mast

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the 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 general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the 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 general fund operational budget.

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

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(8,507,965.00)			
Budget Year (2018-19)	(8,955,893.00)	447,928.00	5.3%	Met
1st Subsequent Year (2019-20)	(9,328,021.00)	372,128.00	4.2%	Met
2nd Subsequent Year (2020-21)	(9,822,475.00)	494,454.00	5.3%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	2,390,000.00			
Budget Year (2018-19)	2,265,000.00	(125,000.00)	-5.2%	Met
1st Subsequent Year (2019-20)	2,265,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	2,265,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

Yes

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District'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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**  
(required if YES)

Many projects planned in Fund 40 for FRRP and CIP are supported by General Fund transfers, providing a future funding stream for projects described in LBUSD 10-Year Facilities Plan. The District has reserves in Fund 17 to meet cash flow needs without negatively impacting the General Fund.

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments 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.

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

**S6A. Identification of the District'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 district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases				
Certificates of Participation				
General Obligation Bonds	10	GO Bonds	Fund 51: Bond Interest & Redemption Fund	23,300,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				23,300,000

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,633,250	2,702,450	2,753,000	2,823,500
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	2,633,250	2,702,450	2,753,000	2,823,500
Has total annual payment increased over prior year (2017-18)?	Yes	Yes	Yes	Yes

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

General Obligation Bonds have moderate increases in principal and interest; however, payments are provided by tax assessment voted through the ballot initiative.

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**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 actuarially determined contribution (if available); 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 District'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 district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

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

No

- b. Do benefits continue past age 65?

No

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

District pays employee only premium through age 65 for early retirees. Retirees are eligible for annual \$10,000 in lieu of payment through age 65 for irrevocable decision to opt out of health benefit plans.

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

Other

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 4a minus Line 4b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the date of the OPEB valuation

2,980,812.00

2,705,100.00

275,712.00

Actuarial

Jun 30, 2017

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year  
(2018-19)1st Subsequent Year  
(2019-20)2nd Subsequent Year  
(2020-21)

0.00	0.00	0.00
525,712.00	147,637.00	197,071.00
127,479.00	147,637.00	197,071.00
16	16	16

---

**S7B. Identification of the District'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 district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**S8. Status of Labor Agreements**

Analyze the status of all 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 school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	168.9	170.1	170.1	170.1

**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 been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

**Negotiations Settled**

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

Jun 12, 2018

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jun 18, 2018

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2018

End Date:

Jun 30, 2019

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

786,645

483,991

497,636

% change in salary schedule from prior year  
or

3.5%

**Multiyear Agreement**

Total cost of salary settlement

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

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

Receipt of additional property tax revenue.

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Certificated (Non-management) 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	
2,756,632	2,756,632	2,756,632
91.1%	91.1%	91.1%
0.0%	4.0%	4.0%

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

--

**Certificated (Non-management) Step and Column Adjustments**

- 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
323,581	335,187	344,636
2.0%	2.0%	2.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
Yes	Yes	Yes

**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 District'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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	122.2	121.1	121.1	121.1

**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 been filed with the COE, complete questions 2 and 3.

Yes

If Yes, and the corresponding public disclosure documents  
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Jun 12, 2018

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
- 
- by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jun 18, 2018

3. Per Government Code Section 3547.5(c), was a budget revision adopted
- 
- to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2018

End Date:

Jun 30, 2019

5. Salary settlement:

Budget Year  
(2018-19)1st Subsequent Year  
(2019-20)2nd Subsequent Year  
(2020-21)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

271,489

182,403

201,098

% change in salary schedule from prior year  
or

3.5%

**Multiyear Agreement**

Total cost of salary settlement

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

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

Receipt of additional property tax revenue.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)1st Subsequent Year  
(2019-20)2nd Subsequent Year  
(2020-21)



**Classified (Non-management) 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,279,183	1,279,183	1,279,183
91.1%	91.1%	91.1%
0.0%	4.0%	4.0%

**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:

No		
----	--	--

--

**Classified (Non-management) 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
134,314	138,309	142,319
0.8%	0.8%	0.8%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

**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 District'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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	29.8	30.3	30.3	30.3

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
190,550	102,462	105,111
3.5%		

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
523,185	523,185	523,185
91.1%	91.1%	91.1%
0.0%	4.0%	4.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
133,798	137,745	141,179
2.0%	2.0%	2.0%

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district'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 school district'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 26, 2018

**S10. LCAP Expenditures**

Confirm that the school district'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 school district'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 A9 except item A3, which is automatically completed based on data in Criterion 2.

**A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

No

**A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

Yes

**A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

**A5.** Has the district 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?

Yes

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

No

**A7.** Is the district's financial system independent of the county office system?

No

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

**A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

**Comments:**  
(optional)

A3. The District is in Basic Aid status, therefore declining enrollment is not a loss in LCFF revenue. A5. Contingent on 18-19 State Adopted Budget increase in one-time unrestricted funds, the District shall allocate additional funds up to 1% one-time off schedule salary payment. 18-19 budget projection includes \$358,097 one-time mandated discretionary funds revenue (approximately 1/3 of discretionary revenue).

## End of School District Budget Criteria and Standards Review

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	2,390,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					165,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,100,000.00	125,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget  
2017-18 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	2,515,000.00	2,515,000.00	0.00	0.00

July 1 Budget  
2018-19 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	2,265,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					165,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,100,000.00	250,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	2,515,000.00	2,515,000.00		



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	91,735.00	91,735.00	0.0%
4) Other Local Revenue		8600-8799	700.00	750.00	7.1%
5) TOTAL, REVENUES			92,435.00	92,485.00	0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	59,804.00	60,000.00	0.3%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,600.00	11,403.00	7.6%
4) Books and Supplies		4000-4999	89,665.00	21,082.00	-76.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			160,069.00	92,485.00	-42.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,634.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,634.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,634.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,634.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,634.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	91,735.00	91,735.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			91,735.00	91,735.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	700.00	750.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700.00	750.00	7.1%
TOTAL, REVENUES			92,435.00	92,485.00	0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	59,804.00	60,000.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			59,804.00	60,000.00	0.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,660.00	9,463.00	9.3%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,140.00	1,140.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	30.00	30.00	0.0%
Workers' Compensation		3601-3602	770.00	770.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,600.00	11,403.00	7.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,700.00	21,082.00	97.0%
Noncapitalized Equipment		4400	78,965.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			89,665.00	21,082.00	-76.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			160,069.00	92,485.00	-42.2%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	91,735.00	91,735.00	0.0%
4) Other Local Revenue		8600-8799	700.00	750.00	7.1%
5) TOTAL, REVENUES			92,435.00	92,485.00	0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		150,069.00	92,485.00	-38.4%
2) Instruction - Related Services	2000-2999		10,000.00	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			160,069.00	92,485.00	-42.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(67,634.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	147,000.00	151,000.00	2.7%
3) Other State Revenue		8300-8599	8,200.00	8,400.00	2.4%
4) Other Local Revenue		8600-8799	595,600.00	625,800.00	5.1%
5) TOTAL, REVENUES			750,800.00	785,200.00	4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	479,958.00	481,736.00	0.4%
3) Employee Benefits		3000-3999	96,118.00	107,968.00	12.3%
4) Books and Supplies		4000-4999	321,285.00	346,320.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	22,291.00	22,950.00	3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			919,652.00	958,974.00	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(168,852.00)	(173,774.00)	2.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	165,000.00	165,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			165,000.00	165,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,852.00)	(8,774.00)	127.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,273.00	42,421.00	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,273.00	42,421.00	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,273.00	42,421.00	-8.3%
2) Ending Balance, June 30 (E + F1e)			42,421.00	33,647.00	-20.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	8,143.00	8,143.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,983.00	24,209.00	-26.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	147,000.00	151,000.00	2.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			147,000.00	151,000.00	2.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	8,200.00	8,400.00	2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,200.00	8,400.00	2.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	593,000.00	623,000.00	5.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	900.00	950.00	5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,700.00	1,850.00	8.8%
TOTAL, OTHER LOCAL REVENUE			595,600.00	625,800.00	5.1%
TOTAL, REVENUES			750,800.00	785,200.00	4.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	379,473.00	378,764.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	100,485.00	102,972.00	2.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			479,958.00	481,736.00	0.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,294.00	67,622.00	31.8%
OASDI/Medicare/Alternative		3301-3302	36,201.00	34,866.00	-3.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	253.00	226.00	-10.7%
Workers' Compensation		3601-3602	8,370.00	5,254.00	-37.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,118.00	107,968.00	12.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,000.00	24,775.00	3.2%
Noncapitalized Equipment		4400	1,495.00	1,545.00	3.3%
Food		4700	295,790.00	320,000.00	8.2%
TOTAL, BOOKS AND SUPPLIES			321,285.00	346,320.00	7.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,400.00	2,400.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	526.00	545.00	3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,390.00	18,990.00	3.3%
Communications		5900	975.00	1,015.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,291.00	22,950.00	3.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>919,652.00</b>	<b>958,974.00</b>	<b>4.3%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	165,000.00	165,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			165,000.00	165,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			165,000.00	165,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	147,000.00	151,000.00	2.7%
3) Other State Revenue		8300-8599	8,200.00	8,400.00	2.4%
4) Other Local Revenue		8600-8799	595,600.00	625,800.00	5.1%
5) TOTAL, REVENUES			750,800.00	785,200.00	4.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		919,652.00	958,974.00	4.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			919,652.00	958,974.00	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(168,852.00)	(173,774.00)	2.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	165,000.00	165,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			165,000.00	165,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	142,000.00	197,950.00	39.4%
5) TOTAL, REVENUES			142,000.00	197,950.00	39.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			142,000.00	197,950.00	39.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			392,000.00	447,950.00	14.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,133,087.00	16,525,087.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,133,087.00	16,525,087.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,133,087.00	16,525,087.00	2.4%
2) Ending Balance, June 30 (E + F1e)			16,525,087.00	16,973,037.00	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	16,525,087.00	16,973,037.00	2.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	142,000.00	197,950.00	39.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			142,000.00	197,950.00	39.4%
TOTAL, REVENUES			142,000.00	197,950.00	39.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	250,000.00	250,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			250,000.00	250,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	142,000.00	197,950.00	39.4%
5) TOTAL, REVENUES			142,000.00	197,950.00	39.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			142,000.00	197,950.00	39.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	203,200.00	191,000.00	-6.0%
5) TOTAL, REVENUES			203,200.00	191,000.00	-6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,100.00	30,000.00	322.5%
6) Capital Outlay		6000-6999	448,168.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			455,268.00	30,000.00	-93.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(252,068.00)	161,000.00	-163.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(252,068.00)	161,000.00	-163.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,102.00	31,034.00	-89.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,102.00	31,034.00	-89.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,102.00	31,034.00	-89.0%
2) Ending Balance, June 30 (E + F1e)			31,034.00	192,034.00	518.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,034.00	192,034.00	518.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,200.00	1,000.00	-68.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	200,000.00	190,000.00	-5.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			203,200.00	191,000.00	-6.0%
TOTAL, REVENUES			203,200.00	191,000.00	-6.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,100.00	7,330.00	3.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	22,670.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,100.00	30,000.00	322.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	448,168.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			448,168.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			455,268.00	30,000.00	-93.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	203,200.00	191,000.00	-6.0%
5) TOTAL, REVENUES			203,200.00	191,000.00	-6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		455,268.00	30,000.00	-93.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			455,268.00	30,000.00	-93.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(252,068.00)	161,000.00	-163.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,000.00	101,830.00	2.9%
5) TOTAL, REVENUES			99,000.00	101,830.00	2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,409,097.00	2,905,320.00	20.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,439,097.00	2,905,320.00	19.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,340,097.00)	(2,803,490.00)	19.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	2,100,000.00	0.0%
b) Transfers Out		7600-7629	125,000.00	250,000.00	100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,975,000.00	1,850,000.00	-6.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(365,097.00)	(953,490.00)	161.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,051,816.00	8,686,719.00	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,051,816.00	8,686,719.00	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,051,816.00	8,686,719.00	-4.0%
2) Ending Balance, June 30 (E + F1e)			8,686,719.00	7,733,229.00	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,686,719.00	7,733,229.00	-11.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description			2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Resource Codes	Object Codes				
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	99,000.00	101,830.00	2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,000.00	101,830.00	2.9%
TOTAL, REVENUES			99,000.00	101,830.00	2.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	57,041.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,280,550.00	2,905,320.00	27.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	71,506.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,409,097.00	2,905,320.00	20.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,439,097.00	2,905,320.00	19.1%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,100,000.00	2,100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,100,000.00	2,100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	125,000.00	250,000.00	100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			125,000.00	250,000.00	100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,975,000.00	1,850,000.00	-6.3%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,000.00	101,830.00	2.9%
5) TOTAL, REVENUES			99,000.00	101,830.00	2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,439,097.00	2,905,320.00	19.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,439,097.00	2,905,320.00	19.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,340,097.00)	(2,803,490.00)	19.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	2,100,000.00	0.0%
b) Transfers Out		7600-7629	125,000.00	250,000.00	100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,975,000.00	1,850,000.00	-6.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,641,909.00	2,883,095.00	9.1%
5) TOTAL, REVENUES			2,641,909.00	2,883,095.00	9.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,633,250.00	2,702,450.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,633,250.00	2,702,450.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,659.00	180,645.00	1986.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,659.00	180,645.00	1986.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,063,571.00	2,072,230.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,063,571.00	2,072,230.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,063,571.00	2,072,230.00	0.4%
2) Ending Balance, June 30 (E + F1e)			2,072,230.00	2,252,875.00	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,072,230.00	2,252,875.00	8.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,429,588.00	2,670,774.00	9.9%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	85,559.00	85,559.00	0.0%
Supplemental Taxes		8614	117,066.00	117,066.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	9,696.00	9,696.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,641,909.00	2,883,095.00	9.1%
TOTAL, REVENUES			2,641,909.00	2,883,095.00	9.1%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,455,000.00	1,585,000.00	8.9%
Bond Interest and Other Service Charges		7434	1,178,250.00	1,117,450.00	-5.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,633,250.00	2,702,450.00	2.6%
TOTAL, EXPENDITURES			2,633,250.00	2,702,450.00	2.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,641,909.00	2,883,095.00	9.1%
5) TOTAL, REVENUES			2,641,909.00	2,883,095.00	9.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,633,250.00	2,702,450.00	2.6%
10) TOTAL, EXPENDITURES			2,633,250.00	2,702,450.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,659.00	180,645.00	1986.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



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July 1 Budget  
2017-18 Estimated Actuals  
Technical Review Checks

Laguna Beach Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.  
PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/ keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.  
PASSED

## SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.  
PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.  
PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.  
PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget  
2018-19 Budget  
Technical Review Checks

Laguna Beach Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## **SUPPLEMENTAL CHECKS**

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.