

# *ALL FUNDS FINAL BUDGET*

## *2017-2018*

**LAGUNA BEACH UNIFIED SCHOOL DISTRICT**



**ADOPTED JUNE 27, 2017**  
**BUSINESS SERVICES**  
550 BLUMONT ST., LAGUNA BEACH, CA 92651  
[WWW.LBUSD.ORG](http://WWW.LBUSD.ORG)



# LAGUNA BEACH UNIFIED SCHOOL DISTRICT

## 2017-18 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

June 27, 2017





# *Laguna Beach Unified School District*

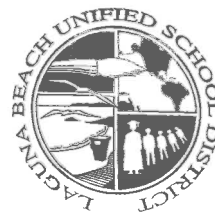
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*Each student gains the knowledge, experience, world perspectives, and skills needed to become a lifelong learner and producer in a competitive and interconnected world.*



## **Board of Education**

Jan Vickers, President

Dee Perry, Clerk

Ketta Brown, Member

Carol Normandin, Member

Peggy Wolff, Member

## **LAGUNA BEACH UNIFIED SCHOOL DISTRICT**

### **2017/2018 All Funds Final Budget**

I am pleased to present a balanced final budget for the Laguna Beach Unified School District for fiscal year 2017/2018.

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,

A handwritten signature in blue ink, appearing to be "Jeff Dixon", is written over a horizontal line.

Jeff Dixon

Assistant Superintendent, Business Services



# VISION AND MISSION

## 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 2016-17 school year included:

## GOLD RIBBON SCHOOLS

State Superintendent of Public Instruction Tom Torlakson announced that Laguna Beach High School was honored as part of the 2017 Gold Ribbon Schools Awards Program. LBHS featured its chemistry program as its model practice in the category of science, technology, engineering and mathematics. The program consists of a "blended chemistry" instructional model and the Advanced Chemical Research (ACR) program.

In 2016, El Morro and Top of the World elementary schools were selected as 2016 Gold Ribbon Schools. The Gold Ribbon Awards program recognizes California schools that have made gains in implementing academic content and performance standards adopted by the State Board of Education.



## LEADING DIGITAL DISTRICT

The District is named as one of the three leading digital districts in the state. "These bright spots serve as lights of encouragement and guidance for our state. The California Department of Education seeks to be the vital link in supporting districts to work together to implement innovative approaches to the introduction of digital technologies and materials, sharing learning and helping each other address challenges statewide," stated Torlakson.



## 'SCHOOLS TO WATCH' REDESIGNATION

The California League of Schools, California Department of Education and the California Middle Grades Alliance redesignated Thurston Middle School as a School to Watch™. Forum members once again found Thurston as a high-performing school that is academically excellent, developmentally responsive and socially equitable.



## LBHS AND TOW RECEIVE HONORS

Laguna Beach High School and Top of the World Elementary School were selected for prestigious honor roll by Educational Results Partnership (ERP) and the Campaign for Business and Education Excellence (CBEE) as two of 1,866 public schools in California to receive the title of 2016 Honor Roll school. For high schools, the Honor Roll recognition also includes measures of college readiness.



## STUDENTS EARN HONORS AT DESTINATION IMAGINATION

Thurston Middle School and Laguna Beach High School students won second and third place titles at the California Destination Imagination tournament held April 1 in Sacramento. This is the first time teams from Laguna Beach have qualified for the Global Finals. Destination Imagination is a project-based educational program in which student teams solve open-ended challenges and present their solutions at tournaments. Challenges focus on 21st century skills, science, technology, engineering, art, and mathematics (STEAM), and leadership skills.







**Laguna Beach Unified School District  
2017-18 ALL FUNDS FINAL BUDGET**

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**Laguna Beach Unified School District  
2017-18 ALL FUNDS FINAL BUDGET**

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## **PURPOSE OF THE BUDGET**

The purpose of the Budget is:

- ◆ 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.

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.

## **LCAP & FINAL BUDGET**

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 held a public hearing on the LCAP and Budget preceding the adoption of the LCAP and District Final Budget.

## **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.

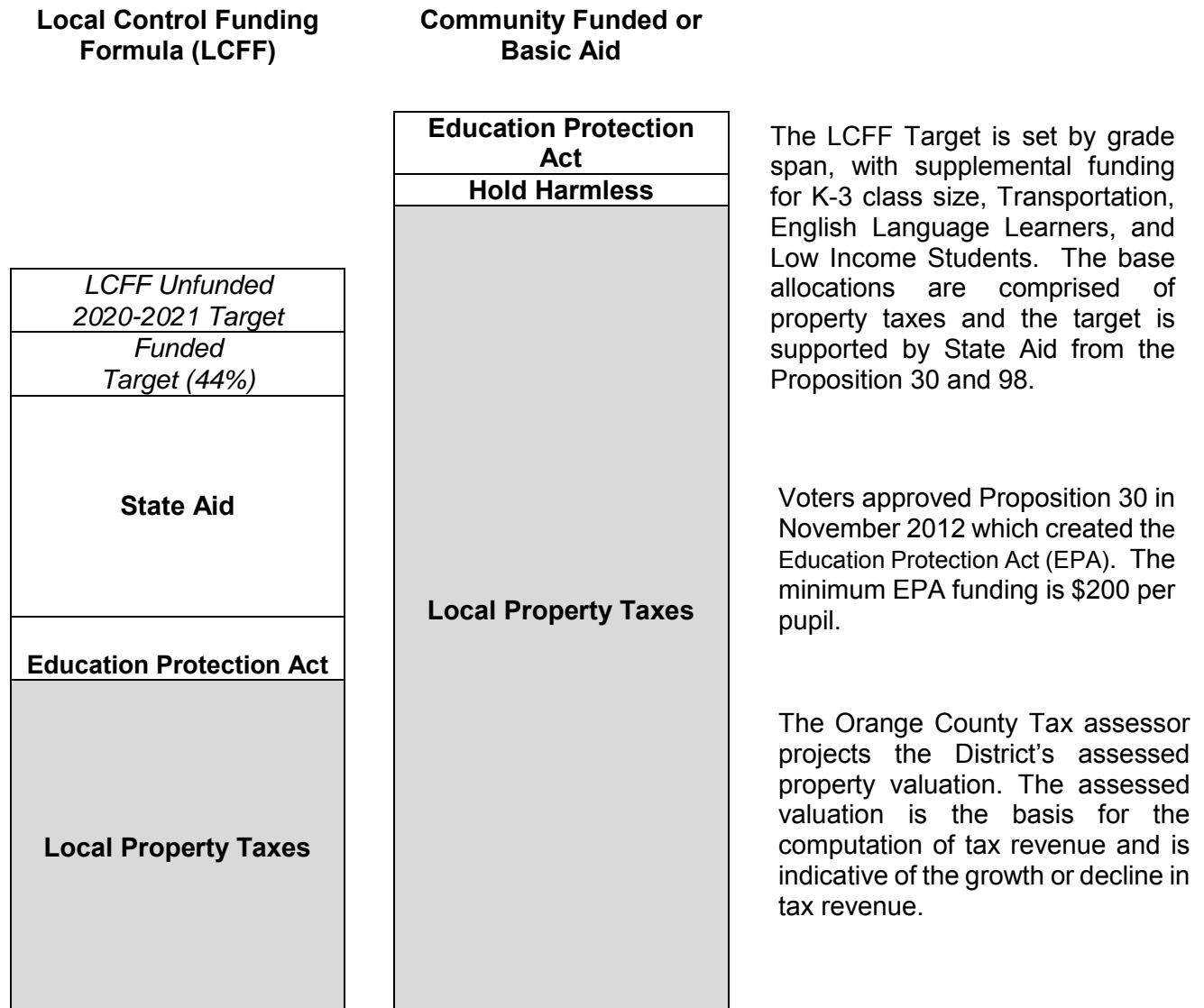
The District is governed by a Board of Education, the five members of which are elected to four-year terms in alternate slates of two and three. The District employs approximately 172 certificated employees and 120 classified employees. The maximum class size shall not exceed the following levels:

Kindergarten, 1-3	32 (K-3 Site Average Maximum of 24:1 under LCFF)
Grades 4 and 5	33
Grades 6-8	34
Grades 9-12	36

## **Local Control Funding Formula (LCFF) & Community Funded (Basic Aid)**

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.

Chart 1 below depicts the difference between the LCFF Target and community funded districts.

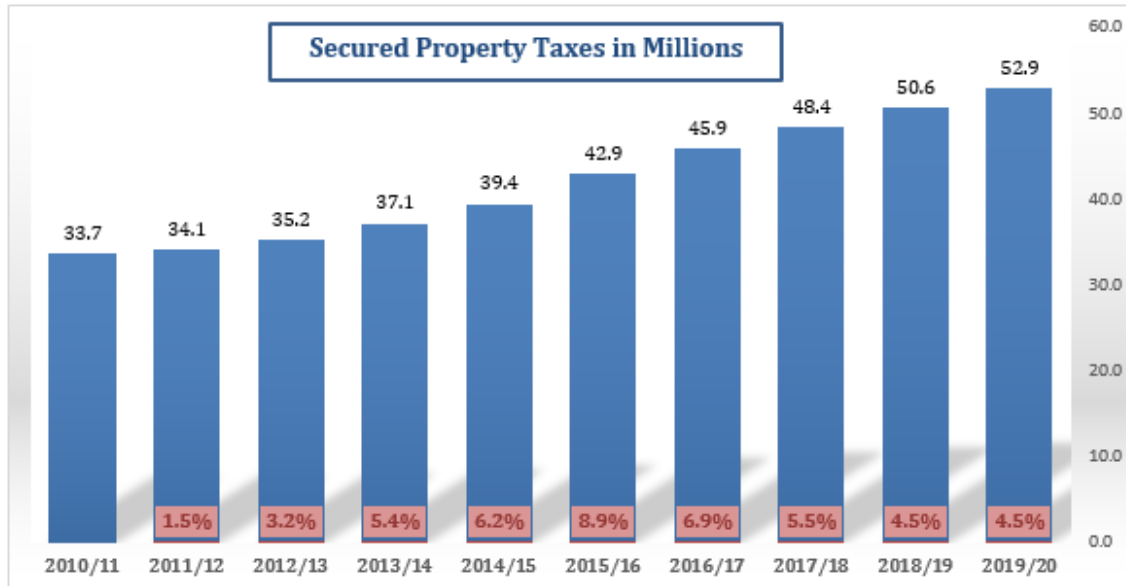




## Major State and Local Factors

**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.

The secured tax receipts are projected at a 5.5% increase in the 2017-2018 Budget. For the multiyear projections, the District's property tax revenues are projected at an increase of 4.5 percent for both 2018-2019 and 2019-2020.



**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.

In the late 1990s and early 2000s, both pension systems were fully funded and the pension benefits were increased at that time. Since then investment returns declined, creditable compensation increased more than predicted, and retirees have been living longer than anticipated. Increasing pension contributions will apply more pressure on the budget.

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. School Districts bear the most significant portion of these increases, as follows:

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

Up until this time the CalSTRS Board did not have authority to change contribution rates—legislation had always been required. With the implementation of AB 1469 the CalSTRS Board has the authority to increase the employer contribution rate after 2020-21 by up to 1% per year to a maximum rate of 20.25%, which would be an additional 1.15% beyond the scheduled increases above (Education Code Section 22950.5).

The CalPERS Board has the authority to change the employer contribution rate and typically takes action in May of each year to set the rate for the next fiscal year. While there are no employer contribution rate increases scheduled in statute, as was done for the CalSTRS program, CalPERS provides estimated future rates to allow local school agencies to prepare multiyear financial plans. The actual employer contribution rates, along with the current estimated future rates for the same time frame as the above CalSTRS rates are as follows:

2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
11.442%	11.771%	11.847%	13.888%	15.531%	18.1%	20.8%	23.8%

The future estimated rates from CalPERS continue to increase beyond 2020-21 up to 27.3% for 2024-25.

The funding sources for paying the pension benefits of both systems consist of the following:

- Investment earnings
- Employer contributions
- Member contributions
- State contributions (CalSTRS only)

Most of the cost of pension benefits is funded by investment earnings—62% for CalPERS and 58% for CalSTRS—and the rest is funded by contributions. Therefore, the assumed rate of return on investments plays a big part in determining the funded status of the retirement plans—the higher the assumed rate, the higher the funded status and the inverse is true as well.

Both systems have recently reduced their assumed rate of return on investments from 7.5% to 7.0% over the course of two to three years, which will reduce the funded status of the plans. The CalPERS employer contribution rates estimated above 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.

While contributions to the systems are critical to the solvency of the basic retirement plans, the return on investments is key. Both pensions systems employ professional investment experts but they can be restrained in their investment choices by restrictions imposed by the Legislature or their own governing boards. As LBUSD plans for the increasing contributions over the next few years we should also keep our eyes on the CalSTRS and CalPERS investment returns and their impact on the funded status of the plans as these will drive the future contribution rates.

## **BUDGET CRITERIA**

The criteria for the 2017-18 Budget are as follows:

1. 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.
2. The 2017-18 Budget is exclusive of carryover funds.
3. Estimated actual ending balances for 2016-17 were adjusted for the shift of facility projects between funds and fiscal years. The ending balance for 2016-17 affects the 2017-18 beginning balance.
4. Revenue from local 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.
5. 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 Education. The calculation will be rounded up to minimize need for continual re-calculation for each budget adjustment cycle.
6. 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.
7. 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.
8. 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.
9. Only the revenue received for a categorical program will be expended for that program unless other funds are authorized by Board approval.
10. General Fund support of Special Education and Home to School Transportation will be budgeted as legally required.

## **BUDGET CRITERIA**

11. Revenue and expenditures in the General Fund for the Regional Occupational Program (ROP) or Career Technical Education (CTE) will be budgeted in accordance with the provisions of agreements and contracts between the ROP and the District.
12. 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.
13. 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.
14. General Fund allocations to schools for instructional support and operational costs are program based.
15. 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 at the Actuarial Required Contribution (ARC). The difference between the ARC and the pay-as-you-go amount will be contributed to the District OPEB Trust account. Workers' Compensation will be established based on actual cost. All benefit rates are subject to change during the year.
16. 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.
17. The Adult Education Fund (11) used to report costs for salaries, employee benefits and other operating costs to provide Adult Education.
18. 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.
19. 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.

## **BUDGET CRITERIA**

20. 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.
21. The Special Reserve Fund – Capital Projects (40) is intended to account for monies designated for special capital outlay purposes.
  - A. Funds reserved in accordance with the twenty year program for the Facility Repair and Replacement Program (FRRP) will be deposited into this 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.

## **ASSUMPTIONS**

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

Multiyear 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 base line assumptions are recommended for use in preparing the 2017-18 General Fund Budget.

### **Fund Balance Assumptions**

1. The total beginning unaudited General Fund balance is estimated at \$5,620,846. The ending balance in the 2016-17 Second Interim Report of \$5,635,994 was decreased



## **ASSUMPTIONS**

by \$15,148 for 2016-17 Estimated Actuals that reflect all restricted and unrestricted carryover, and revolving cash.

2. The terminology for the District's ending fund balance for 2017-18 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. Additional presentations of the assigned and unassigned balances are presented with percentages identified for Education Code 42127(a)(2)(B) compliance.
  - a. minimum reserve for economic uncertainty is 3%;
  - b. maximum assigned and unassigned reserves under Education Code 42127(a)(2)(B) is 6% once the State meets four requirements:
    - i. Proposition 98 funding based on Test 1;
    - ii. Full funding for enrollment growth and COLA;
    - iii. Capital gains exceed 8% of total General Fund revenues; and
    - iv. Full repayment of the Proposition 98 Maintenance Factor as it existed in June 2014.
  - c. The January Governor's Budget showed that two of the four factors would have been met by 2017-18, leaving Test 3 projected for 2017-18 and of the \$6.6 billion Maintenance Factor as of June 2014, \$543 million would have remained unpaid at the end of the current year. The Governor's May Revision proposed a total repayment of \$614 million in 2017-18 satisfying the full repayment of the Proposition 98 Maintenance Factor that existed in June 2014. Thus, this only leaves one condition to be satisfied – a Test 1 year. However, the hard cap does not take effect until the year following the year in which all conditions are met and a deposit into the account is made. LBUSD will continue to monitor the reserve cap legislation.

### **Enrollment Assumptions**

4. Projected enrollment for 2017-18 is 2,988, a decrease of 2 pupils from 2016-17.
5. Second period apportionment average daily attendance (ADA) is projected to be 2,859.40, with an additional 20.92 County Operated ADA. Annual and Funded ADA are projected at this level as well.

### **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.

## **ASSUMPTIONS**

7. Education Protection Act Funding of \$200 per pupil is projected at \$586,120.
8. Secured property taxes are currently projected to be \$48,430,830 which reflects a 5.5% increase from the level budgeted in the 2016-17 Estimated Actual level. Assumptions regarding property taxes are greatly influenced by activity through May 31, 2017 and trends in tax roll changes and refunds. County tax assessor estimates for tax revenues for 2017-18 are not available until September 2017.
9. All other taxes are as follows: Unsecured Roll Taxes of \$1,550,415; Homeowners exemption of \$306,655; prior year taxes of \$537,850. Because the District is in Basic Aid status, the District is not eligible to receive supplemental taxes.
10. Federal revenue for 2017-18 is projected lower due to reductions in federal funding.
11. The Special Education AB602 allocation from the SELPA is projected to receive funding for the statutory COLA at 1.56% and enrollment change.
12. Mandated costs are budgeted based on the selection of the block grant option at \$28.42 per K-8th grade ADA and \$56 per grades 9-12 ADA. The Governor's May Revision proposal does not include increases to the per-ADA rates. The mandate block grant is estimated at \$110,106.
13. The Governor's May Revision proposed more funding in one-time discretionary funds for school districts. In prior years, these funds would be available for expenditure at the discretion of school districts and would be used to offset outstanding mandate reimbursement claims.

However, while this has been a customary practice, there is a caveat in the State budget. The Department of Finance proposed to delay the release of these funds until May 2019 in order to avoid an over-appropriation in the event the Proposition 98 minimum guarantee is lower in 2017-18. This deferral in one-time funding has been advised by the Orange County Department of Education and School Services of California to be excluded from the budget and multi-year projections.

14. Lottery income is budgeted at a student rate of \$189 (\$144 unrestricted and \$45 restricted).
15. Interest income is projected to earn an average rate of 0.77 percent.
16. Fee-paid busing is projected to generate \$330,750.
17. Revenue from facilities and grounds leases is projected to be \$107,900. This includes \$20,000 from the joint use agreement with the City of Laguna Beach.

## **ASSUMPTIONS**

### **Expenditure Assumptions**

18. Certificated salaries are expected to be \$22,298,798. This includes annual step and column cost increases and changes in sections taught based on enrollment at each school. The 2017-18 settlement agreements are not included in this budget. The budget will be adjusted subsequent to the salary settlement agreements.
19. Classified salaries are expected to be \$8,333,721. This includes annual step and column cost increases and changes in sections taught based on enrollment at each school. The 2017-18 settlement agreements are not included in this budget. The budget will be adjusted subsequent to the salary settlement agreements.
20. For employee benefits, the Health and Welfare benefits CAP is set at 4,500,000. For statutory benefits, State Teachers Retirement System (STRS) for certificated employees increase to 14.43% and Public Employee Retirement System (PERS) for classified employees increased to 15.531%. State Unemployment Insurance (SUI) remained unchanged at a rate of 0.05% and the Workers' Compensation rate is budgeted at 1.225%, representing a slight decrease from 1.276% in the prior year.
21. Textbooks, supplies, services and equipment are budget based on school site allocations and department needs identified during collaborative budget development meetings.

### **Interfund Transfer Assumptions**

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).

**LAGUNA BEACH UNIFIED SCHOOL DISTRICT**  
**FULL-TIME EQUIVALENTS (FTE) REPORT**  
**2017-18**

FUNCTION	ELEMENTARY SCHOOLS		MIDDLE SCHOOL	HIGH SCHOOL	PROGRAM / DEPT SUPPORT	GRAND TOTAL
	ELM	TOW	TMS	LBHS		
INSTRUCTION						
1000 - INSTRUCTION	35.26	40.77	35.92	53.78	3.00	168.72
1110 - SPECIAL ED, SEPARATE CLASSES					20.27	20.27
1120 - SPECIAL ED, RESOURCE SPECIALIST INSTR.					19.17	19.17
1130 - SPECIAL ED, SUPPLEMENT AIDS & SRVCS.					3.91	3.91
1190 - SPECIAL ED, OTHER SPECIALIZED INST SRVCS					1.05	1.05
	35.26	40.77	35.92	53.78	47.39	213.11
INSTRUCTION RELATED						
2100 - SUPERVISION OF INSTRUCTION					4.11	4.11
2420 - INSTRUCTIONAL LIBRARY	0.75	0.75	1.00	1.50		4.00
2490 - OTHER INSTRUCTIONAL RESOURCES					2.00	2.00
2700 - SCHOOL ADMINISTRATION	3.50	3.38	5.09	10.25		22.22
	4.25	4.13	6.09	11.75	6.11	32.33
PUPIL SERVICES						
3110 - GUIDANCE & COUNSELING SERVICES	1.00	1.00	2.00	4.00	0.63	8.63
3120 - PSYCHOLOGICAL SERVICES	0.13	0.13	0.13	0.13	3.35	3.85
3130 - ATTENDANCE & SOCIAL WORK	0.50	0.50	0.50	0.50	1.00	3.00
3140 - HEALTH SERVICES	0.75	0.75	1.03	0.75	1.50	4.78
3150 - SPEECH PATHOLOGY & AUDIOLOGY					3.00	3.00
3700 - NUTRITION SERVICES	1.13	1.13	2.22	2.94	1.58	8.98
	3.50	3.50	5.88	8.31	11.05	32.24
ANCILLARY						
4000 - ANCILLARY SERVICES				4.00		4.00
	-	-	-	4.00	-	4.00
GENERAL ADMINISTRATION						
7100 - BOARD AND SUPERINTENDENT					3.08	3.08
7200 - OTHER GENERAL ADMINISTRATION					11.48	11.48
7700 - DATA PROCESSING					7.90	7.90
	-	-	-	-	22.45	22.45
PLANT SERVICES						
8100 - PLANT MAINTENANCE & OPERATIONS	3.00	3.00	3.75	6.25	2.80	18.80
	3.00	3.00	3.75	6.25	2.80	18.80
TOTAL FTE:						
	46.01	51.39	51.64	84.09	89.80	322.93



## **GENERAL FUND SUMMARY**

### **Summary**

The following narrative is divided into the major categories of the budget and is a comparison of the Fiscal Year 2016-17 Estimated Actuals and the 2017-18 Budget. Actual revenues and expenditures for 2016-17 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 \$2,649,684. 2017-18 Secured Property Tax revenue is projected at an increase of 5.5% over the 2016-17 Estimated Actual level.
- ❖ Federal revenue shows a decrease of \$68,953 due to reductions in federal funding.
- ❖ Other State Revenue decreased \$1,027,082 primarily as a result of a deferral in one-time funding and the completion of Proposition 39 projects.
- ❖ Local revenue has a decrease of \$357,729. Donation revenue is excluded at Budget Adoption.
- ❖ Transfers In of \$125,000 from the Aliso Property Reserve to align the reserves to the outstanding HUD loan balance on the property.

### **Expenditures**

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

Certificated salaries have been adjusted to reflect current position control and the needs of the district. The total certificated FTE is projected to be 172.24 for 2017-18, a 2.20 decrease in FTE from the 2016-17 Second Interim Report. All step and column increases have been projected.

Certificated negotiations have not been settled for 2017-18 and as a result, salary increases are not included in the budget. However, funds are reserved in the fund balance for a potential agreement. All in all, certificated salaries reflect an increase of \$281,245 over the prior year.

#### **❖ *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 \$117,224. The increase is mainly due to the projected cost of step and column increases.

## **GENERAL FUND SUMMARY**

At the time of budget preparation, a tentative agreement with CSEA was not concluded. Therefore, no negotiated salary increase has been included in the 2017-18 budget at this time. However, funds are reserved in the fund balance for a potential agreement.

### ❖ **3000 – Benefits**

Benefits include statutory, retirement, and health and welfare costs increased by \$551,991. Statutory costs include Medicare (1.45%), Social Security (6.20% for classified employees only), State Unemployment Insurance (0.05%), and worker's compensation (1.225%, representing a slight decrease from 1.276% in 2016-17).

Employer contributions for CalSTRS and the Public Employees' Retirement System have increased respectively to 14.43% and 15.531% of salary. Health and Welfare has been projected to remain the same with a cap amount of \$4,500,000 for all district employees until the negotiated cap amount is finalized in settlement agreements.

### ❖ **4000 – Books & Supplies**

Books and Supplies have a net decrease of \$385,939 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 decrease of \$488,553 for Contracted Services & Other Operating Expenses is based on removing onetime expenditures for special education contractors and routine maintenance projects. Prior budgets plus 2.72% CPI were carried forward for insurance, pupil transportation and utility cost.

### ❖ **6000 – Capital Outlay**

The net decrease of \$1,973,483 for Capital Outlay is a result of elimination of 2016-17 capital equipment and major facility projects, net of new projects for 2017-18.

### ❖ **7000 – Other Outgo**

Other Outgo has a net increase of \$102,380 primarily due to anticipated costs for programs operated by the County.

## GENERAL FUND SUMMARY

### 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, \$8,256,694 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.

Special Education is traditionally the largest unfunded federal and state mandated program. Expenditures for Special Education of \$7,260,609 exceed the revenue of \$1,730,890, which requires a contribution of \$5,529,719. Routine Restricted Maintenance is about 4% of the General Fund.

Total Contributions: \$8,256,694		
Program Support	Program Support	Program Support
Food Service	Special Education	Routine Restricted Maintenance
\$165,000	\$5,529,719	\$2,561,975





## REVENUE (WHERE DOES THE MONEY COME FROM?)

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 87% of the District's total revenue.

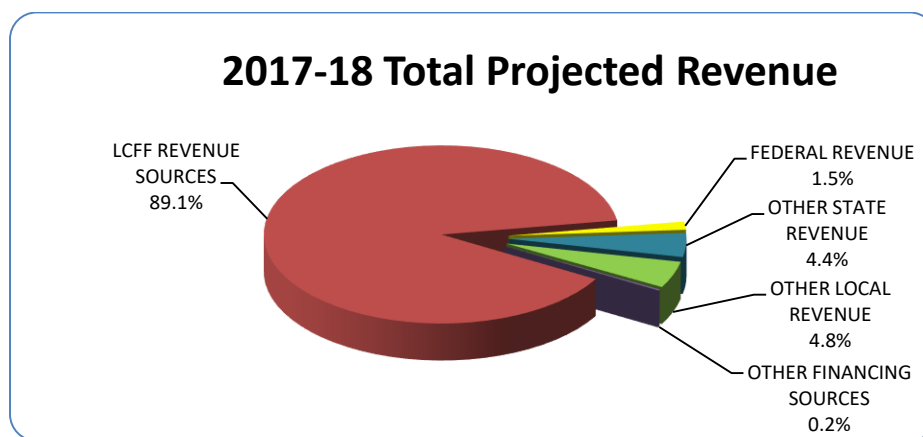
**Federal Revenue Sources.** Federal assistance funds provide for specific categorical programs. These programs are designed to supplement the regular education programs of the District. Federal Revenue accounts for 1.5% of the District's total revenue.

**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 4.4% 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 4.8% of the District's total revenue.

**Other Financing Sources.** The budget consists of an interfund transfer from the Vista Aliso Reserve to align the reserves to the outstanding HUD loan balance on the property.

Chart 1 graphically displays a detail listing of each of the District's revenue sources together with the projected revenue for 2017-18.



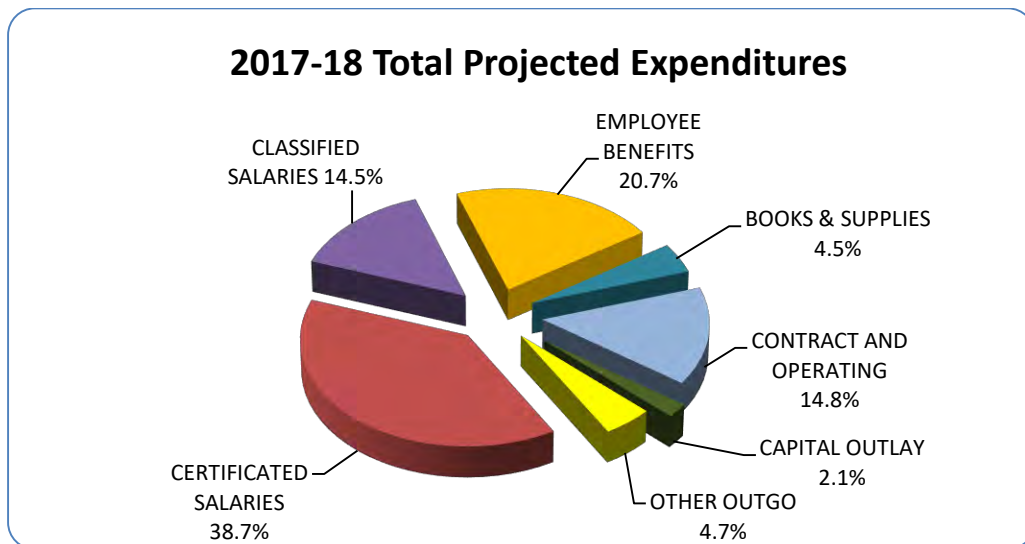
**Chart 1**

## EXPENDITURES (WHERE DOES THE MONEY GO?)

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 73.9% of the general fund. The remaining 26.1% is spent on books and supplies, other services, capital outlay, and payments to other educational agencies. Chart 2 graphically displays this data.



**Chart 2**

## **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, 92.6% 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. Chart 3 graphically displays the proportional unrestricted revenue received from each funding source. Chart 5 graphically displays the proportional unrestricted expenses.

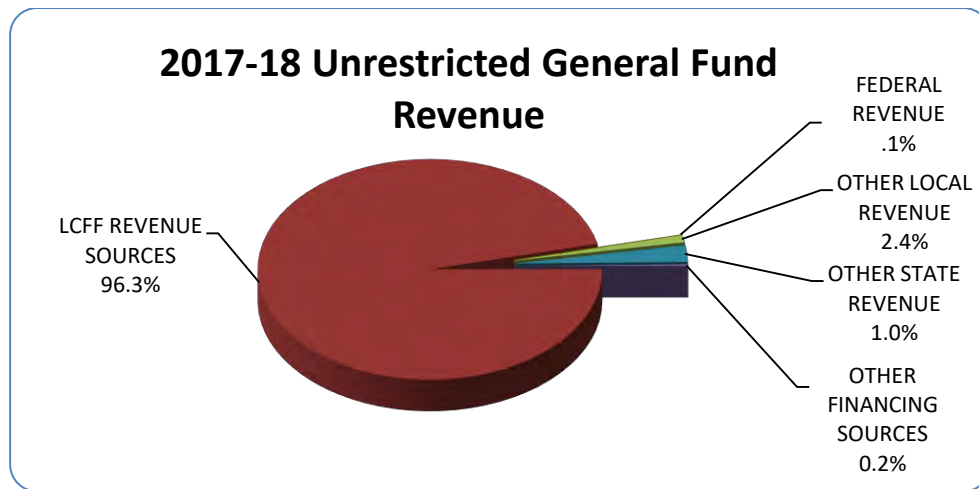
## **Restricted Funds**

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.

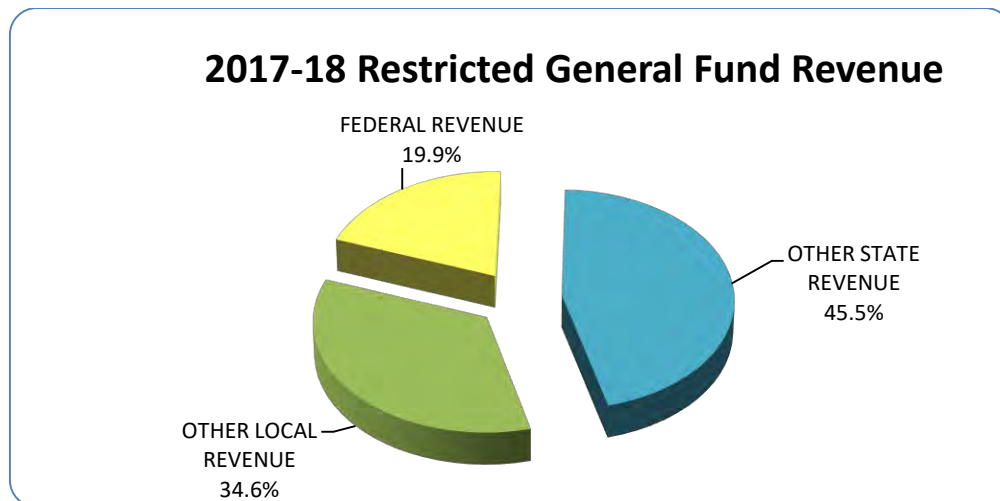
In addition to funding received from state and federal sources, the educational programs of the district are enhanced by grants, awards, and/or donations received from the local community, corporations, school foundations, and other agencies. Generally, the donor stipulates the purpose for which the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

Of the total General Fund Budget, 7.4% is comprised of restricted revenues received from state, federal, and local sources as depicted on Chart 4. Of the total General Fund Budget, 21.6% is comprised of restricted expenses as depicted on Chart 6.

## 2017-18 General Fund Revenues (Unrestricted / Restricted)



**Chart 3**



**Chart 4**

## 2017-18 General Fund Expenses (Unrestricted / Restricted)

### 2017-18 Unrestricted General Fund Expenditures

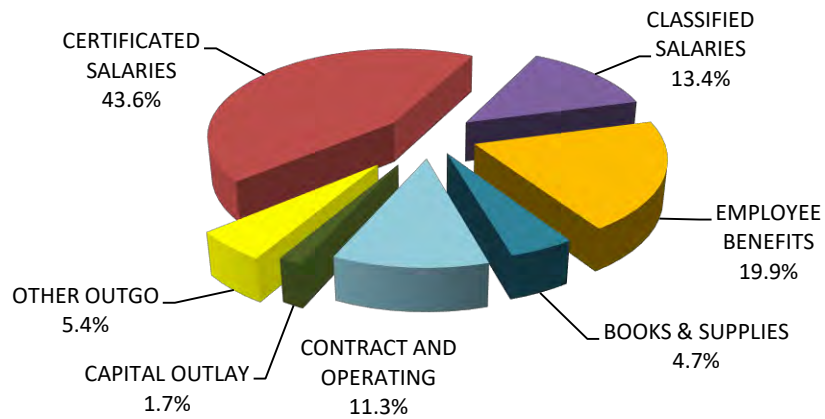


Chart 5

### 2017-18 Restricted General Fund Expenditures

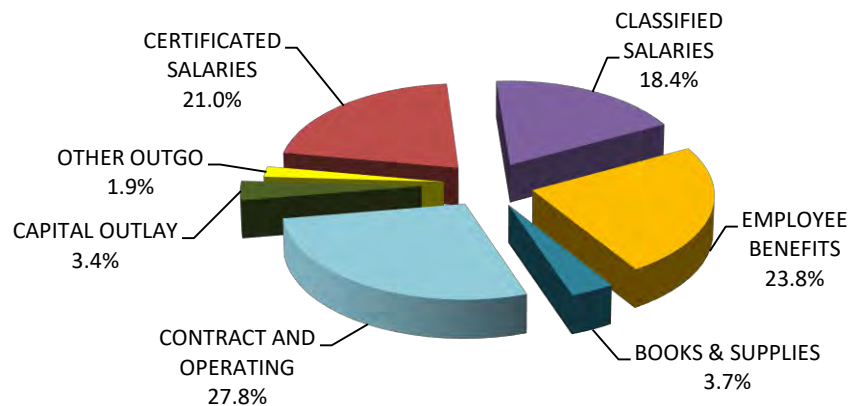


Chart 6

## TOTAL PROJECTED EXPENSES BY FUNCTION

The Standardized Account Code Structure (SACS) was mandated by the federal government to be utilized within the State of California to establish a uniform, comprehensive, and minimum chart of accounts. Its purpose is to improve financial data collection and comparability. While revenue is not tracked by function, this creates a logical framework to determine how schools allocate and distribute resources and provides standard information for use by the federal government, administrators, board members, legislators and others interested in school finance.

In fiscal year 2002-03, School Districts were mandated to follow General Accounting Standards Board Proclamation 34 (GASB 34), which requires districts to report by major function in their financial statements. This will be the standard by which we will analyze data from one year to the next for public consumption. It is by no means the only way to look at the financial information of the district but it will be a standard that all districts will adhere to.

Function represents a general operational area in a local education agency and groups together related activities. A function describes activities or services performed in order to accomplish a goal. School districts use all of the functions in the process of educating students or organizing resources to educate students. The function field is required of all expenditures of the district.

The following dissects major functions to provide for an understanding of reporting on the function level in addition to understanding how money is spent to educate students within the Laguna Beach Unified School District as shown in Chart 7.

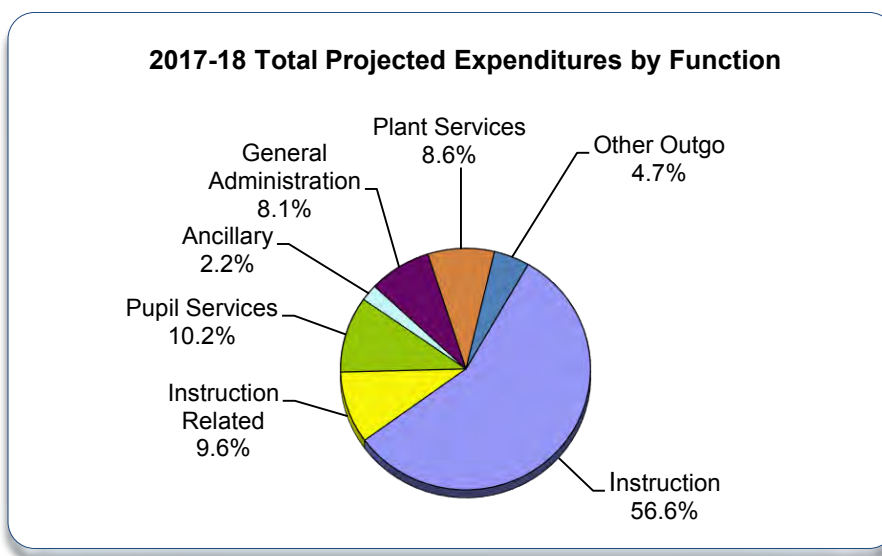


Chart 7

## MAJOR FUNCTION DESCRIPTIONS

- INSTRUCTION - Activities dealing directly with the interaction between teachers and students. Includes regular and special education services.
- INSTRUCTION RELATED SERVICES – These are services that provide administrative, technical and logistical support to facilitate and enhance instruction. (i.e. Curriculum development, staff development, library, media and technology as well as school administration.)
- PUPIL SERVICES – Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, and transportation.
- ANCILLARY SERVICES – School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment. (i.e. Athletics, band, clubs.)
- GENERAL ADMINISTRATION - Activities concerned with establishing policy and overall general administration of the district. (i.e. Board, superintendent, fiscal services, personnel, data processing)
- PLANT SERVICES – Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and state of repair.
- OTHER OUTGO – Outlay for debt service, transfers between agencies and interfund transfers.



## EXPENDITURES FOR 2017-18 BY FUNCTION

<b>Instruction</b>	
Instruction	27,165,241
Special Education, Separate Classes	1,917,574
Special Education, Resource Specialist Instruction	1,714,648
Special Education, Supplemental Aids	279,865
Special Education, Nonpublic Agencies/Schools	1,410,875
Special Education, Other Specialized Instr. Services	115,872
	<b>32,604,075</b>
<b>Instruction Related</b>	
Supervision of Instruction	713,712
Instructional Library, Media & Technology	840,464
Other Instructional Resources	493,372
School Administration	3,497,280
	<b>5,544,828</b>
<b>Pupil Services</b>	
Guidance & Counseling Services	1,255,592
Psychological Services	881,281
Attendance & Social Work	448,690
Health Services	613,445
Speech Pathology & Audiology Services	463,066
Pupil Testing Services	7,591
Pupil Transportation	1,749,571
Food Services	29,890
Other Pupil Services	418,707
	<b>5,867,833</b>
<b>Ancillary</b>	<b>1,283,801</b>
<b>General Administration</b>	
Board & Superintendent	982,584
External Financial Audit	37,000
General Administration	2,416,172
Data Processing	1,214,797
	<b>4,650,553</b>
<b>Plant Services</b>	
Plant Maintenance & Operations	4,544,548
Facilities Acquisition & Construction	414,469
	<b>4,959,017</b>
<b>Other Outgo</b>	
Transfers Between Agencies	411,096
Interfund Transfers	2,265,000
	<b>2,676,096</b>
<b>TOTAL EXPENDITURES</b>	<b>57,586,203</b>

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
 BY OBJECT CODE (SUMMARY)

GENERAL FUND		2016-17 Estimated Actuals	2017-18 Final Budget	Increase / (Decrease)
<b>REVENUE</b>	<b>Object Code</b>			
PROPERTY TAXES / LCFF SOURCES	8011-8099	49,310,396	51,960,080	2,649,684
FEDERAL REVENUE	8100-8299	933,101	864,148	(68,953)
OTHER STATE REVENUE	8300-8599	3,562,313	2,535,231	(1,027,082)
OTHER LOCAL REVENUE	8600-8799	3,174,518	2,816,789	(357,729)
IFT BETWEEN GEN FUND & SPEC RES FUND	8900-8919	500,000	125,000	(375,000)
<b>TOTAL OPERATING REVENUE</b>		<b>57,480,328</b>	<b>58,301,248</b>	<b>820,920</b>
<b>EXPENDITURES</b>				
TEACHER SALARIES	1100	17,913,305	17,809,487	(103,818)
CERTIFICATED SUPPORT SALARIES	1200	1,840,367	2,029,770	189,403
CERTIFICATED ADMINISTRATORS	1300	2,263,881	2,459,541	195,660
<b>TOTAL CERTIFICATED SALARIES</b>		<b>22,017,553</b>	<b>22,298,798</b>	<b>281,245</b>
INSTRUCTIONAL AIDES	2100	2,350,269	2,516,449	166,180
CLASSIFIED SUPPORT	2200	1,801,116	1,804,491	3,375
CLASSIFIED ADMINISTRATORS	2300	1,201,740	1,142,054	(59,686)
CLERICAL / OFFICE SALARIES	2400	2,153,515	2,140,708	(12,807)
OTHER CLASSIFIED SALARIES	2900	709,857	730,019	20,162
<b>TOTAL CLASSIFIED SALARIES</b>		<b>8,216,497</b>	<b>8,333,721</b>	<b>117,224</b>
STRS	3100	4,122,930	4,572,137	449,207
PERS	3200	851,662	960,401	108,739
OASDI / MEDICARE	3300	887,593	882,882	(4,711)
HEALTH & WELFARE	3400	4,500,000	4,500,000	-
STATE UNEMPLOYMENT INSURANCE	3500	15,503	15,993	490
WORKERS' COMPENSATION	3600	390,188	388,454	(1,734)
RETIREE BENEFITS	3700	525,623	525,623	-
OTHER EMPLOYEE BENEFITS	3900	80,772	80,772	-
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>11,374,271</b>	<b>11,926,262</b>	<b>551,991</b>
TEXTBOOKS	4100	683,637	800,000	116,363
OTHER BOOKS	4200	19,943	11,430	(8,513)
MATERIALS & SUPPLIES	4300	1,353,675	998,913	(354,762)
EQUIPMENT: NON-CAPITAL	4400	936,294	797,267	(139,027)
<b>TOTAL BOOKS &amp; SUPPLIES</b>		<b>2,993,549</b>	<b>2,607,610</b>	<b>(385,939)</b>
SUBAGREEMENTS FOR SERVICES	5100	2,048,991	2,088,106	39,115
TRAVEL & CONFERENCE	5200	202,595	205,361	2,766
DUES & MEMBERSHIPS	5300	58,684	58,695	11
OTHER INSURANCE	5400	282,113	282,113	-
UTILITIES	5500	848,733	775,860	(72,873)
REPAIRS AND OTHER SERVICES	5600	1,578,782	1,476,913	(101,869)
CATERING - FOOD SERVICES	5700	10,000	15,625	5,625
CONTRACTS / FEES / LICENSES	5800	3,806,608	3,460,240	(346,368)
COMMUNICATIONS	5900	200,214	185,254	(14,960)
<b>TOTAL SERVICES &amp; OTHER OPERATING EXPENDITURES</b>		<b>9,036,720</b>	<b>8,548,167</b>	<b>(488,553)</b>
SITE IMPROVEMENTS	6100	222,441	20,000	(202,441)
BUILDING IMPROVEMENTS	6200	767,449	344,469	(422,980)
NEW EQUIPMENT: CAPITAL	6400	2,063,741	831,080	(1,232,661)
REPLACEMENT EQUIPMENT	6500	115,401	-	(115,401)
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,169,032</b>	<b>1,195,549</b>	<b>(1,973,483)</b>
TUITION & EXCESS COST	7100	252,620	355,000	102,380
TRANSFER OF APPORTIONMENT	7200	56,096	56,096	-
TRANSFERS OF INDIRECT COSTS	7300	-	-	-
IFT-TRFS OUT TO SPECIAL RESERVE	7612	2,100,000	2,100,000	-
IFT-TRFS OUT TO DEFERRED MAINTENANCE	7615	-	-	-
IFT-TRFS OUT ALL OTHER IFTs	7619	165,000	165,000	-
<b>TOTAL TRANSFERS</b>		<b>2,573,716</b>	<b>2,676,096</b>	<b>102,380</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>59,381,338</b>	<b>57,586,203</b>	<b>(1,795,135)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(1,901,010)</b>	<b>715,045</b>	<b>2,616,055</b>

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
 BY OBJECT CODE (DETAIL)

GENERAL FUND REVENUES		2016-17 Estimated Actuals	2017-18 Final Budget	Increase / (Decrease)
<b>LCFF Revenue Sources</b>	<b>Object Code</b>			
State Aid - Current Year	8011	548,204	548,204	-
Education Protection Account State Aid	8012	586,088	586,120	32
State Aid - Prior Years	8019	32	-	(32)
Homeowners' Exemptions	8021	290,667	306,655	15,988
Trs-Timber Yield Tax	8022	6	6	-
Secured Roll Taxes	8041	45,906,000	48,430,830	2,524,830
Unsecured Roll Taxes	8042	1,469,588	1,550,415	80,827
Prior Years' Taxes	8043	509,811	537,850	28,039
In Lieu of Property Taxes Transfer	8096	-	-	-
<b>Federal Revenue</b>			-	
Special Education Entitlement	8181	424,279	424,279	-
Special Education Discretionary Grants	8182	93,596	93,596	-
All Other Federal Revenue	8290	415,226	346,273	(68,953)
<b>Other State Revenue</b>			-	
Apportionments Current Year	8311	-	-	-
Apportionments Prior Year	8319	-	-	-
Mandated Cost Reimbursements	8550	731,955	110,106	(621,849)
State Lottery Revenue	8560	591,430	582,433	(8,997)
All Other State Revenue	8590	2,238,928	1,842,692	(396,236)
<b>Other Local Revenue</b>			-	
Sale of Equipment/Supplies	8631	4,000	4,000	-
Leases And Rentals	8650	101,200	107,900	6,700
Interest	8660	60,000	63,300	3,300
Net Change in Fair Value of Investments	8662	-	-	-
Transportation Fees from Individuals	8675	315,000	330,750	15,750
All Other Fees and Contracts	8689	20,000	20,000	-
All Other Local Revenue	8699	1,214,886	790,784	(424,102)
All Other Transfers-In from Districts	8791	1,459,432	1,500,055	40,623
All Other Transfers-In from County Offices	8792	-	-	-
<b>Other Financing Sources/Uses</b>			-	
IFT Between Gen Fund & Special Res Fund	8912	500,000	125,000	(375,000)
IFT-Other Authorized Interfund Transfers In	8919	-	-	-
<b>TOTAL OPERATING REVENUE</b>		<b>57,480,328</b>	<b>58,301,248</b>	<b>820,920</b>

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
 BY OBJECT CODE (DETAIL)

GENERAL FUND EXPENDITURES		2016-17 Estimated Actuals	2017-18 Final Budget	Increase / (Decrease)
<b>Certificated Salaries</b>	<b>Object Code</b>			
Regular Teacher	1110	16,374,598	16,394,538	19,940
Hourly Teacher	1130	353,637	360,300	6,663
Teachers-Technology Lead	1135	1,000	1,000	-
Stipends	1170	143,128	105,000	(38,128)
Extra Duty Teacher	1180	573,088	478,503	(94,585)
Coaches	1185	117,854	120,146	2,292
Substitute	1190	350,000	350,000	-
<b>Teachers' Salaries</b>	<b>1100</b>	<b>17,913,305</b>	<b>17,809,487</b>	<b>(103,818)</b>
Counselor	1230	719,945	907,614	187,669
Psychologist	1240	557,472	541,443	(16,029)
Speech Specialist	1250	343,215	349,393	6,178
Nurse	1260	172,383	175,247	2,864
Stipends	1270	11,279	20,000	8,721
Hourly Pupil Support	1280	11,143	11,143	-
Substitute	1290	24,930	24,930	-
<b>Pupil Support Salaries</b>	<b>1200</b>	<b>1,840,367</b>	<b>2,029,770</b>	<b>189,403</b>
Superintendent	1310	245,625	240,000	(5,625)
Assistant Superintendent	1320	366,934	375,521	8,587
Principal	1330	709,967	717,769	7,802
Assistant Principal	1340	456,126	466,686	10,560
Director	1350	359,522	533,241	173,719
Certificated Tech Lead	1360	34,227	34,844	617
Supervisor & Admin - Stipends	1370	91,480	91,480	-
<b>Supervisors' &amp; Administrators' Salaries</b>	<b>1300</b>	<b>2,263,881</b>	<b>2,459,541</b>	<b>195,660</b>
<b>TOTAL CERTIFICATED SALARIES</b>		<b>22,017,553</b>	<b>22,298,798</b>	<b>281,245</b>
<b>Classified Salaries</b>				
Technology Aide	2105	84,617	78,449	(6,168)
Instructional Aide	2110	502,269	538,745	36,476
Instructional Aide-Special Ed	2115	1,193,669	1,298,648	104,979
Classroom Tech, Classified	2125	100,524	103,207	2,683
Coach, Classified After School	2140	274,899	298,950	24,051
Instructional, CL (After School)	2145	4,538	4,950	412
Instructional Aide-Extra Earnings	2150	5,825	8,000	2,175
Instructional Aides Stipends	2170	25,028	25,500	472
Instructional Aide Substitute	2190	158,900	160,000	1,100
<b>Instructional Salaries</b>	<b>2100</b>	<b>2,350,269</b>	<b>2,516,449</b>	<b>166,180</b>
Maintenance	2210	314,515	315,913	1,398
Custodian	2215	732,395	733,707	1,312
Delivery Driver	2220	24,345	24,496	151
Library Media	2225	228,574	215,179	(13,395)
Health Clerk	2230	171,147	175,040	3,893
Other Professional Support	2255	18,029	18,029	-
Journeyman-Plumber	2275	80,592	80,592	-
Classified Support Overtime	2280	43,023	40,535	(2,488)
Classified Support Substitute	2290	188,496	201,000	12,504
<b>Support Salaries</b>	<b>2200</b>	<b>1,801,116</b>	<b>1,804,491</b>	<b>3,375</b>
Assistant Superintendent	2310	205,840	176,627	(29,213)
Classified Management	2320	525,761	269,730	(256,031)
Confidential	2330	336,639	552,812	216,173

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
 BY OBJECT CODE (DETAIL)

GENERAL FUND EXPENDITURES		2016-17 Estimated Actuals	2017-18 Final Budget	Increase / (Decrease)
Director	2340	120,000	129,385	9,385
Supervision & Admin Overtime	2380	13,500	13,500	-
<b>Supervisors' &amp; Administrators' Salaries</b>	<b>2300</b>	<b>1,201,740</b>	<b>1,142,054</b>	<b>(59,686)</b>
General Administration-Classified	2420	1,988,553	1,975,544	(13,009)
Administrative Stipends	2470	64,795	64,997	202
Clerical & Office Overtime	2480	29,250	29,250	-
Clerical Substitute	2490	70,917	70,917	-
<b>Clerical, Technical and Office Salaries</b>	<b>2400</b>	<b>2,153,515</b>	<b>2,140,708</b>	<b>(12,807)</b>
Noon Duty Supervisors	2910	261,198	284,128	22,930
Job Coach-Special Ed Technician	2920	13,454	12,851	(603)
Other Classified Salaries	2950	335,960	340,210	4,250
Student Worker	2960	6,715	5,250	(1,465)
Other Classified Stipends	2970	63,030	58,080	(4,950)
Other Classified Subs	2990	29,500	29,500	-
<b>Other Classified Salaries</b>	<b>2900</b>	<b>709,857</b>	<b>730,019</b>	<b>20,162</b>
<b>TOTAL CLASSIFIED SALARIES</b>		<b>8,216,497</b>	<b>8,333,721</b>	<b>117,224</b>
<b>Employee Benefits</b>				
STRS, Certificated	3101	4,020,473	4,477,305	456,832
STRS, Classified	3102	102,457	94,832	(7,625)
<b>Certificated Retirement</b>	<b>3100</b>	<b>4,122,930</b>	<b>4,572,137</b>	<b>449,207</b>
PERS, Certificated	3201	28	33	5
PERS, Classified	3202	851,634	960,368	108,734
<b>Classified Retirement</b>	<b>3200</b>	<b>851,662</b>	<b>960,401</b>	<b>108,739</b>
Medicare, Certificated	3313	315,350	314,641	(709)
Medicare, Classified	3314	116,267	115,444	(823)
OASDI, Certificated	3355	276	238	(38)
OASDI, Classified	3356	455,700	452,559	(3,141)
<b>OASDI/Medicare/Alternative</b>	<b>3300</b>	<b>887,593</b>	<b>882,882</b>	<b>(4,711)</b>
Health & Welfare, Certificated	3401	3,126,273	3,135,586	9,313
Health & Welfare, Classified	3402	1,373,727	1,364,414	(9,313)
<b>Health &amp; Welfare Benefits</b>	<b>3400</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>-</b>
SUI, Certificated	3501	11,451	11,970	519
SUI, Classified	3502	4,052	4,023	(29)
<b>Unemployment Insurance</b>	<b>3500</b>	<b>15,503</b>	<b>15,993</b>	<b>490</b>
Workers' Comp, Certificated	3601	287,238	286,256	(982)
Workers' Comp, Classified	3602	102,950	102,198	(752)
<b>Workers' Compensation Insurance</b>	<b>3600</b>	<b>390,188</b>	<b>388,454</b>	<b>(1,734)</b>
Retiree Benefits, Certificated	3701	120,049	120,049	-
Retiree Benefits, Classified	3702	141,290	141,290	-
OPEB Active Employees, Certificated	3751	121,401	121,401	-
OPEB Active Employees, Classified	3752	142,883	142,883	-
<b>OPEB</b>	<b>3700</b>	<b>525,623</b>	<b>525,623</b>	<b>-</b>
Other Benefits, Certificated	3901	35,870	35,870	-
Other Benefits, Classified	3902	44,902	44,902	-
<b>Other Employee Benefits</b>	<b>3900</b>	<b>80,772</b>	<b>80,772</b>	<b>-</b>
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>11,374,271</b>	<b>11,926,262</b>	<b>551,991</b>
<b>Books &amp; Supplies</b>				
Textbooks	4100	683,637	800,000	116,363
<b>Textbooks</b>	<b>4100</b>	<b>683,637</b>	<b>800,000</b>	<b>116,363</b>

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
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GENERAL FUND EXPENDITURES		2016-17 Estimated Actuals	2017-18 Final Budget	Increase / (Decrease)
Library Books	4210	7,356	1,500	(5,856)
Other Books	4220	12,587	9,930	(2,657)
<b>Books and Other Reference Materials</b>	<b>4200</b>	<b>19,943</b>	<b>11,430</b>	<b>(8,513)</b>
Materials & Supplies-Instructional	4310	777,434	429,787	(347,647)
Copier Paper	4312	42,936	45,506	2,570
Software - Instructional	4315	1,685	1,685	-
Computer Supplies	4320	52,957	66,800	13,843
Printer Ink/Supplies	4322	43,663	60,938	17,275
Refreshments - Not Food Services	4325	40,818	30,441	(10,377)
Tests/Scoring	4330	106,230	103,529	(2,701)
General Supplies-Non Instructional	4340	105,736	92,446	(13,290)
Software - Non Instructional	4350	5,263	5,288	25
Copier Supplies	4355	5,525	5,525	-
Custodial Consumables (Paper)	4360	28,078	28,078	-
Other Custodial Supplies	4361	54,746	44,000	(10,746)
Maintenance Supplies	4362	64,369	59,330	(5,039)
Publications & Journals	4365	5,207	5,390	183
Subscriptions	4368	8,428	9,570	1,142
Fuel for Vehicles	4375	10,600	10,600	-
<b>Materials and Supplies</b>	<b>4300</b>	<b>1,353,675</b>	<b>998,913</b>	<b>(354,762)</b>
Equipment - New	4410	421,841	265,887	(155,954)
Equipment - Computer	4460	494,520	511,642	17,122
Computer Printers	4462	16,015	15,820	(195)
Computer Equipment in Fixed Asset	4465	500	500	-
Software>\$500 per Item	4470	3,418	3,418	-
<b>Non-Capitalized Equipment</b>	<b>4400</b>	<b>936,294</b>	<b>797,267</b>	<b>(139,027)</b>
<b>TOTAL BOOKS &amp; SUPPLIES</b>		<b>2,993,549</b>	<b>2,607,610</b>	<b>(385,939)</b>
<b>Services &amp; Other Operating Expenditures</b>				
Subagreements for Services	5100	2,048,991	2,088,106	39,115
<b>Subagreements for Services</b>	<b>5100</b>	<b>2,048,991</b>	<b>2,088,106</b>	<b>39,115</b>
Mileage Reimbursement	5210	9,231	10,251	1,020
Travel & Conference	5220	162,664	164,410	1,746
Recruiting	5240	3,400	3,400	-
Taxable Mileage - Classified	5298	4,800	4,800	-
Taxable Mileage - Certificated	5299	22,500	22,500	-
<b>Travel and Conferences</b>	<b>5200</b>	<b>202,595</b>	<b>205,361</b>	<b>2,766</b>
Dues & Memberships	5310	58,684	58,695	11
<b>Dues &amp; Memberships</b>	<b>5300</b>	<b>58,684</b>	<b>58,695</b>	<b>11</b>
Other Insurance	5450	282,113	282,113	-
<b>Insurance</b>	<b>5400</b>	<b>282,113</b>	<b>282,113</b>	<b>-</b>
Utilities - Heat	5510	26,000	18,000	(8,000)
Light & Power	5520	365,000	292,000	(73,000)
Water - Utilities	5530	129,000	129,000	-
Trash - Utilities	5540	61,000	61,000	-
Tree Trimming	5545	30,300	30,600	300
Pest Control	5550	26,662	27,160	498
Sewer Fees	5555	74,000	95,000	21,000
Alarm Monitoring	5560	86,771	68,100	(18,671)
Pool Costs	5580	50,000	55,000	5,000
<b>Operations and Housekeeping Services</b>	<b>5500</b>	<b>848,733</b>	<b>775,860</b>	<b>(72,873)</b>
Floor Covering	5604	127,902	127,902	-
Paving	5607	30,000	30,000	-



**Laguna Beach Unified School District**  
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GENERAL FUND EXPENDITURES		2016-17 Estimated Actuals	2017-18 Final Budget	Increase / (Decrease)
Roofing	5609	-	-	-
Contract Services	5610	534,644	459,382	(75,262)
Wall Systems	5612	-	-	-
Rental Expense	5620	41,901	47,740	5,839
Computer Repairs/Maintenance	5630	2,360	2,400	40
Vehicle Repair	5640	18,890	10,000	(8,890)
Software/Copier Maintenance Fee	5650	56,063	58,995	2,932
HVAC	5660	169,010	123,366	(45,644)
Electrical Repairs	5661	87,082	60,445	(26,637)
Plumbing Repairs	5662	65,973	53,100	(12,873)
Risk Management	5670	29,860	29,860	-
Painting	5675	10,000	20,000	10,000
Landscape/Irrigation	5680	352,202	359,500	7,298
Athletic Field Supplies	5685	10,050	10,050	-
Misc Repair	5690	32,693	54,673	21,980
Other Maintenance Services	5692	10,152	29,500	19,348
<b>Rentals, Leases, Repairs and Noncapitalized Improvements</b>	<b>5600</b>	<b>1,578,782</b>	<b>1,476,913</b>	<b>(101,869)</b>
Catering - Food Services	5760	10,000	15,625	5,625
<b>Transfers of Direct Costs</b>	<b>5700</b>	<b>10,000</b>	<b>15,625</b>	<b>5,625</b>
Annual Software License Fee	5805	419,015	488,900	69,885
Subscriptions - Online	5813	2,010	1,340	(670)
Advertising	5815	16,770	16,170	(600)
Banking Services	5820	23,300	23,300	-
Admin Fee County Treasurer	5825	3,400	3,400	-
Consultants-Instructional	5830	130,153	97,327	(32,826)
Consultants-Other	5831	325,396	293,680	(31,716)
Consultants-Computer Services	5832	69,701	60,000	(9,701)
Legal Expense	5835	189,030	189,030	-
Audits	5840	37,500	37,000	(500)
Finger Printing	5845	5,000	5,000	-
Other Local Agency Fees	5852	78,111	78,111	-
Charter Bus-Home To School	5855	94,533	95,500	967
Miscellaneous Outside Vendor	5860	430,076	397,762	(32,314)
Copier Maintenance Fees	5861	1,000	1,000	-
Charter Bus-Athletic/Field Trp	5865	122,515	147,100	24,585
Outside Printing	5870	36,151	38,610	2,459
Tuition	5875	344,335	196,526	(147,809)
Preschool Tuition	5877	32,505	39,900	7,395
Parent Reimbursement (Legal)	5878	599,266	442,600	(156,666)
Transportation-In Lieu	5880	7,800	7,800	-
Nps Transportation-In Lieu	5881	20,000	20,000	-
Occupational Therapy	5885	123,445	213,000	89,555
Physical Therapy	5886	34,960	32,390	(2,570)
Speech Therapy	5887	107,420	116,600	9,180
Vision Therapy	5888	5,506	2,750	(2,756)
Other Therapy	5889	179,026	159,718	(19,308)
Other Expense	5890	11,000	6,000	(5,000)
IBI Supervision	5894	137,604	10,000	(127,604)
Outside Assessment Fees	5895	83,275	147,726	64,451
AB3632 Room & Board	5898	136,805	92,000	(44,805)
<b>Professional/Consulting Services and Operating Expenditures</b>	<b>5800</b>	<b>3,806,608</b>	<b>3,460,240</b>	<b>(346,368)</b>

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
 BY OBJECT CODE (DETAIL)

GENERAL FUND EXPENDITURES		2016-17 Estimated Actuals	2017-18 Final Budget	Increase / (Decrease)
Postage	5910	31,700	31,000	(700)
Telephone Service	5920	68,645	53,054	(15,591)
Mobile Communications	5930	21,835	21,200	(635)
Internet Connectivity	5940	78,034	80,000	1,966
<b>Communications</b>	<b>5900</b>	<b>200,214</b>	<b>185,254</b>	<b>(14,960)</b>
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>		<b>9,036,720</b>	<b>8,548,167</b>	<b>(488,553)</b>
<b>Capital Outlay</b>				
Paving	6107	-	20,000	20,000
Site Improvement	6110	170,032	-	(170,032)
Site Improvemnt-Other(Specify)	6135	52,409	-	(52,409)
<b>Land Improvements</b>	<b>6100</b>	<b>222,441</b>	<b>20,000</b>	<b>(202,441)</b>
Classroom Lighting	6202	475,326	-	(475,326)
Electrical	6203	-	-	-
Floor Covering	6204	97,419	-	(97,419)
HVAC	6205	40,000	80,000	40,000
Roofing	6209	78,704	164,469	85,765
Building Capital Outlay	6210	-	-	-
Wall Systems	6212	50,000	50,000	-
Building Improvements	6230	26,000	50,000	24,000
<b>Buildings and Improvement of Buildings</b>	<b>6200</b>	<b>767,449</b>	<b>344,469</b>	<b>(422,980)</b>
Equipment - New	6410	1,854,141	741,080	(1,113,061)
Equipment-Lease/Purchase	6420	-	-	-
Vehicle-Lease/Purchase	6430	44,000	40,000	(4,000)
Computer Equipment	6460	46,700	50,000	3,300
Software - \$5,000 + per Item	6470	118,900	-	(118,900)
<b>Equipment</b>	<b>6400</b>	<b>2,063,741</b>	<b>831,080</b>	<b>(1,232,661)</b>
Replace Instructional Equipmnt	6510	-	-	-
Replace Non-Instruct Equipment	6520	115,401	-	(115,401)
<b>Equipment Replacement</b>	<b>6500</b>	<b>115,401</b>	<b>-</b>	<b>(115,401)</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,169,032</b>	<b>1,195,549</b>	<b>(1,973,483)</b>
<b>Transfers &amp; Other Outgo</b>				
IAA-Payments To County Offices	7142	252,620	355,000	102,380
<b>Tuition</b>	<b>7100</b>	<b>252,620</b>	<b>355,000</b>	<b>102,380</b>
All Other Transfers To JPA	7283	56,096	56,096	-
<b>Interagency Transfers Out</b>	<b>7200</b>	<b>56,096</b>	<b>56,096</b>	<b>-</b>
Transfer Of Indirect Costs	7310	-	-	-
<b>Transfers of Indirect Costs</b>	<b>7300</b>	<b>-</b>	<b>-</b>	<b>-</b>
IFT-Transfer Out To Special Reserve	7612	2,100,000	2,100,000	-
IFT-Transfer Out All Other Interfund Transf	7619	165,000	165,000	-
<b>Interfund Transfers Out</b>	<b>7600</b>	<b>2,265,000</b>	<b>2,265,000</b>	<b>-</b>
<b>TOTAL TRANSFERS &amp; OTHER OUTGO</b>		<b>2,573,716</b>	<b>2,676,096</b>	<b>102,380</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>59,381,338</b>	<b>57,586,203</b>	<b>(1,795,135)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(1,901,010)</b>	<b>715,045</b>	<b>2,616,055</b>





# **FISCAL YEAR 2017-18**

## **Budget Detail Displayed in Unrestricted/ Restricted Format**



# Laguna Beach Unified School District

## Final Budget 2017-2018

UNRESTRICTED / RESTRICTED

GENERAL FUND REVENUES		2017-2018 General Fund Final Budget		
		Unrestricted	Restricted	Combined
<b>LCFF Revenue Sources</b>	<b>Object Code</b>			
State Aid - Current Year	8011	548,204	-	548,204
Education Protection Account State Aid	8012	586,120	-	586,120
State Aid - Prior Years	8019	-	-	-
Homeowners' Exemptions	8021	306,655	-	306,655
Trs-Timber Yield Tax	8022	6	-	6
Secured Roll Taxes	8041	48,430,830	-	48,430,830
Unsecured Roll Taxes	8042	1,550,415	-	1,550,415
Prior Years' Taxes	8043	537,850	-	537,850
In Lieu of Property Taxes Transfer	8096	-	-	-
<b>Federal Revenue</b>				
Special Education Entitlement	8181	-	424,279	424,279
Special Education Discretionary Grants	8182	-	93,596	93,596
All Other Federal Revenue	8290	950	345,323	346,273
<b>Other State Revenue</b>				
Apportionments Current Year	8311	-	-	-
Apportionments Prior Year	8319	-	-	-
Mandated Cost Reimbursements	8550	110,106	-	110,106
State Lottery Revenue	8560	443,758	138,675	582,433
All Other State Revenue	8590	7,500	1,835,192	1,842,692
<b>Other Local Revenue</b>				
Sale of Equipment/Supplies	8631	4,000	-	4,000
Leases And Rentals	8650	107,900	-	107,900
Interest	8660	63,300	-	63,300
Net Change in Fair Value of Investments	8662	-	-	-
Transportation Fees from Individuals	8675	330,750	-	330,750
All Other Fees and Contracts	8689	20,000	-	20,000
All Other Local Revenue	8699	790,784	-	790,784
All Other Transfers-In from Districts	8791	-	1,500,055	1,500,055
All Other Transfers-In from County Offices	8792	-	-	-
<b>Other Financing Sources/Uses</b>				
IFT Between Gen Fund & Special Res Fund	8912	125,000	-	125,000
IFT-Other Authorized Interfund Transfers In	8919	-	-	-
Contribution from Unrestricted Revenue	8980	(8,091,694)	8,091,694	-
Contribution from Restricted Revenue	8990	-	-	-
<b>TOTAL OPERATING REVENUE</b>		<b>45,872,434</b>	<b>12,428,814</b>	<b>58,301,248</b>

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
UNRESTRICTED / RESTRICTED

GENERAL FUND EXPENDITURES		2017-2018 General Fund Final Budget		
		Unrestricted	Restricted	Combined
<b>Certificated Salaries</b>	<b>Object Code</b>			
Regular Teacher	1110	14,931,065	1,463,473	16,394,538
Hourly Teacher	1130	308,578	51,722	360,300
Teachers-Technology Lead	1135	1,000		1,000
Stipends	1170	104,500	500	105,000
Extra Duty Teacher	1180	478,503		478,503
Coaches	1185	120,146		120,146
Substitute	1190	327,250	22,750	350,000
<b>Teachers' Salaries</b>	<b>1100</b>	<b>16,271,042</b>	<b>1,538,445</b>	<b>17,809,487</b>
Counselor	1230	907,614		907,614
Psychologist	1240	86,467	454,976	541,443
Speech Specialist	1250	-	349,393	349,393
Nurse	1260	133,247	42,000	175,247
Stipends	1270	20,000		20,000
Hourly Pupil Support	1280	10,143	1,000	11,143
Substitute	1290	-	24,930	24,930
<b>Pupil Support Salaries</b>	<b>1200</b>	<b>1,157,471</b>	<b>872,299</b>	<b>2,029,770</b>
Superintendent	1310	240,000		240,000
Assistant Superintendent	1320	375,521		375,521
Principal	1330	717,769		717,769
Assistant Principal	1340	466,686		466,686
Director	1350	331,862	201,379	533,241
Certificated Tech Lead	1360	34,844		34,844
Supervisor & Admin - Stipends	1370	91,480		91,480
<b>Supervisors' &amp; Administrators' Salaries</b>	<b>1300</b>	<b>2,258,162</b>	<b>201,379</b>	<b>2,459,541</b>
<b>TOTAL CERTIFICATED SALARIES</b>		<b>19,686,675</b>	<b>2,612,123</b>	<b>22,298,798</b>
<b>Classified Salaries</b>				
Technology Aide	2105	78,449		78,449
Instructional Aide	2110	538,745		538,745
Instructional Aide-Special Ed	2115	510	1,298,138	1,298,648
Classroom Tech, Classified	2125	103,207		103,207
Coach, Classified After School	2140	298,950		298,950
Instructional, CL (After School)	2145	4,950		4,950
Instructional Aide-Extra Earnings	2150	3,575	4,425	8,000
Instructional Aides Stipends	2170	16,500	9,000	25,500
Instructional Aide Substitute	2190	52,500	107,500	160,000
<b>Instructional Salaries</b>	<b>2100</b>	<b>1,097,386</b>	<b>1,419,063</b>	<b>2,516,449</b>
Maintenance	2210	-	315,913	315,913
Custodian	2215	733,707		733,707
Delivery Driver	2220	24,496		24,496
Library Media	2225	215,179		215,179
Health Clerk	2230	175,040		175,040
Other Professional Support	2255	18,029		18,029
Journeyman-Plumber	2275	-	80,592	80,592
Classified Support Overtime	2280	20,023	20,512	40,535
Classified Support Substitute	2290	181,600	19,400	201,000
<b>Support Salaries</b>	<b>2200</b>	<b>1,368,074</b>	<b>436,417</b>	<b>1,804,491</b>
Assistant Superintendent	2310	176,627		176,627
Classified Management	2320	269,730		269,730
Confidential	2330	552,812		552,812
Director	2340	32,345	97,040	129,385

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
UNRESTRICTED / RESTRICTED

GENERAL FUND EXPENDITURES		2017-2018 General Fund Final Budget		
		Unrestricted	Restricted	Combined
Supervision & Admin Overtime	2380	13,500		13,500
<b>Supervisors' &amp; Administrators' Salaries</b>	<b>2300</b>	<b>1,045,014</b>	<b>97,040</b>	<b>1,142,054</b>
General Administration-Classified	2420	1,789,565	185,979	1,975,544
Administrative Stipends	2470	64,997		64,997
Clerical & Office Overtime	2480	22,250	7,000	29,250
Clerical Substitute	2490	70,667	250	70,917
<b>Clerical, Technical and Office Salaries</b>	<b>2400</b>	<b>1,947,479</b>	<b>193,229</b>	<b>2,140,708</b>
Noon Duty Supervisors	2910	284,128		284,128
Job Coach-Special Ed Technician	2920	-	12,851	12,851
Other Classified Salaries	2950	218,604	121,606	340,210
Student Worker	2960	-	5,250	5,250
Other Classified Stipends	2970	58,080		58,080
Other Class Overtime	2980	-		-
Other Classified Subs	2990	29,500		29,500
<b>Other Classified Salaries</b>	<b>2900</b>	<b>590,312</b>	<b>139,707</b>	<b>730,019</b>
<b>TOTAL CLASSIFIED SALARIES</b>		<b>6,048,265</b>	<b>2,285,456</b>	<b>8,333,721</b>
<b>Employee Benefits</b>				
STRS,Certificated	3101	2,782,014	1,695,291	4,477,305
STRS,Classified	3102	61,491	33,341	94,832
<b>Certificated Retirement</b>	<b>3100</b>	<b>2,843,505</b>	<b>1,728,632</b>	<b>4,572,137</b>
PERS,Certificated	3201	33	-	33
PERS,Classified	3202	694,003	266,365	960,368
<b>Classified Retirement</b>	<b>3200</b>	<b>694,036</b>	<b>266,365</b>	<b>960,401</b>
Medicare, Certificated	3313	275,810	38,831	314,641
Medicare, Classified	3314	84,820	30,624	115,444
OASDI, Certificated	3355	213	25	238
OASDI, Classified	3356	336,328	116,231	452,559
<b>OASDI/Medicare/Alternative</b>	<b>3300</b>	<b>697,171</b>	<b>185,711</b>	<b>882,882</b>
Health & Welfare, Certificated	3401	2,793,949	341,637	3,135,586
Health & Welfare, Classified	3402	993,788	370,626	1,364,414
<b>Health &amp; Welfare Benefits</b>	<b>3400</b>	<b>3,787,737</b>	<b>712,263</b>	<b>4,500,000</b>
SUI, Certificated	3501	10,628	1,342	11,970
SUI, Classified	3502	2,977	1,046	4,023
<b>Unemployment Insurance</b>	<b>3500</b>	<b>13,605</b>	<b>2,388</b>	<b>15,993</b>
Workers' Comp, Certificated	3601	251,671	34,585	286,256
Workers' Comp, Classified	3602	75,300	26,898	102,198
<b>Workers' Compensation Insurance</b>	<b>3600</b>	<b>326,971</b>	<b>61,483</b>	<b>388,454</b>
Retiree Benefits, Certificated	3701	120,049		120,049
Retiree Benefits, Classified	3702	141,290		141,290
OPEB Active Employees, Certificated	3751	121,401		121,401
OPEB Active Employees, Classified	3752	142,883		142,883
<b>OPEB</b>	<b>3700</b>	<b>525,623</b>	<b>-</b>	<b>525,623</b>
Other Benefits, Certificated	3901	35,870		35,870
Other Benefits, Classified	3902	44,902		44,902
<b>Other Employee Benefits</b>	<b>3900</b>	<b>80,772</b>	<b>-</b>	<b>80,772</b>
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>8,969,420</b>	<b>2,956,842</b>	<b>11,926,262</b>
<b>Books &amp; Supplies</b>				
Textbooks	4100	688,758	111,242	800,000
<b>Textbooks</b>	<b>4100</b>	<b>688,758</b>	<b>111,242</b>	<b>800,000</b>
Library Books	4210	1,500		1,500
Other Books	4220	9,930		9,930
<b>Books and Other Reference Materials</b>	<b>4200</b>	<b>11,430</b>	<b>-</b>	<b>11,430</b>

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
UNRESTRICTED / RESTRICTED

GENERAL FUND EXPENDITURES		2017-2018 General Fund Final Budget		
		Unrestricted	Restricted	Combined
Materials & Supplies-Instructional	4310	328,280	101,507	429,787
Copier Paper	4312	45,506		45,506
Software - Instructional	4315	1,685		1,685
Computer Supplies	4320	63,800	3,000	66,800
Printer Ink/Supplies	4322	60,938		60,938
Refreshments - Not Food Services	4325	28,641	1,800	30,441
Tests/Scoring	4330	50,076	53,453	103,529
General Supplies-Non Instructional	4340	73,744	18,702	92,446
Software - Non Instructional	4350	5,160	128	5,288
Copier Supplies	4355	5,525		5,525
Custodial Consumables (Paper)	4360	28,078		28,078
Other Custodial Supplies	4361	44,000		44,000
Maintenance Supplies	4362	-	59,330	59,330
Publications & Journals	4365	4,240	1,150	5,390
Subscriptions	4368	8,500	1,070	9,570
Fuel for Vehicles	4375	-	10,600	10,600
<b>Materials and Supplies</b>	<b>4300</b>	<b>748,173</b>	<b>250,740</b>	<b>998,913</b>
Equipment - New	4410	234,718	31,169	265,887
Equipment - Computer	4460	450,037	61,605	511,642
Computer Printers	4462	14,220	1,600	15,820
Computer Equipment in Fixed Asset	4465	500		500
Software>\$500 per Item	4470	50	3,368	3,418
<b>Non-Capitalized Equipment</b>	<b>4400</b>	<b>699,525</b>	<b>97,742</b>	<b>797,267</b>
<b>TOTAL BOOKS &amp; SUPPLIES</b>		<b>2,147,886</b>	<b>459,724</b>	<b>2,607,610</b>
<b>Services &amp; Other Operating Expenditures</b>				
Subagreements for Services	5100	1,614,000	474,106	2,088,106
<b>Subagreements for Services</b>	<b>5100</b>	<b>1,614,000</b>	<b>474,106</b>	<b>2,088,106</b>
Mileage Reimbursement	5210	6,476	3,775	10,251
Travel & Conference	5220	123,342	41,068	164,410
Meeting Expense - Non Food	5230	-		-
Recruiting	5240	3,400		3,400
Taxable Mileage - Classified	5298	3,000	1,800	4,800
Taxable Mileage - Certificated	5299	20,100	2,400	22,500
<b>Travel and Conferences</b>	<b>5200</b>	<b>156,318</b>	<b>49,043</b>	<b>205,361</b>
Dues & Memberships	5310	56,420	2,275	58,695
<b>Dues &amp; Memberships</b>	<b>5300</b>	<b>56,420</b>	<b>2,275</b>	<b>58,695</b>
Other Insurance	5450	282,113	-	282,113
<b>Insurance</b>	<b>5400</b>	<b>282,113</b>	<b>-</b>	<b>282,113</b>
Utilities - Heat	5510	18,000		18,000
Light & Power	5520	292,000		292,000
Water - Utilities	5530	129,000		129,000
Trash - Utilities	5540	61,000		61,000
Tree Trimming	5545	9,000	21,600	30,600
Pest Control	5550	15,900	11,260	27,160
Sewer Fees	5555	76,000	19,000	95,000
Alarm Monitoring	5560	68,100		68,100
Pool Costs	5580	5,000	50,000	55,000
<b>Operations and Housekeeping Services</b>	<b>5500</b>	<b>674,000</b>	<b>101,860</b>	<b>775,860</b>
Floor Covering	5604	-	127,902	127,902
Paving	5607	-	30,000	30,000
Roofing	5609	-		-
Contract Services	5610	-	459,382	459,382
Wall Systems	5612	-		-

**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
 UNRESTRICTED / RESTRICTED

GENERAL FUND EXPENDITURES		2017-2018 General Fund Final Budget		
		Unrestricted	Restricted	Combined
Rental Expense	5620	33,040	14,700	47,740
Computer Repairs/Maintenance	5630	2,400		2,400
Vehicle Repair	5640	-	10,000	10,000
Software/Copier Maintenance Fee	5650	58,995		58,995
HVAC	5660	-	123,366	123,366
Electrical Repairs	5661	-	60,445	60,445
Plumbing Repairs	5662	-	53,100	53,100
Risk Management	5670	6,860	23,000	29,860
Painting	5675	-	20,000	20,000
Landscape/Irrigation	5680	282,500	77,000	359,500
Athletic Field Supplies	5685	10,050		10,050
Misc Repair	5690	24,673	30,000	54,673
Other Maintenance Services	5692	4,500	25,000	29,500
<b>Rentals, Leases, Repairs and</b>	<b>5600</b>	<b>423,018</b>	<b>1,053,895</b>	<b>1,476,913</b>
<b>Noncapitalized Improvements</b>				
Catering - Food Services	5760	13,725	1,900	15,625
<b>Transfers of Direct Costs</b>	<b>5700</b>	<b>13,725</b>	<b>1,900</b>	<b>15,625</b>
Annual Software License Fee	5805	456,550	32,350	488,900
Subscriptions - Online	5813	1,340		1,340
Advertising	5815	6,170	10,000	16,170
Banking Services	5820	23,300		23,300
Admin Fee County Treasurer	5825	3,400		3,400
Consultants-Instructional	5830	35,109	62,218	97,327
Consultants-Other	5831	221,130	72,550	293,680
Consultants-Computer Services	5832	60,000		60,000
Legal Expense	5835	139,030	50,000	189,030
Inspection Services	5838	-		-
Audits	5840	37,000		37,000
Finger Printing	5845	5,000		5,000
Regulatory Fees	5850	-		-
Other Local Agency Fees	5852	32,441	45,670	78,111
Charter Bus-Home To School	5855	95,500		95,500
Miscellaneous Outside Vendor	5860	354,473	43,289	397,762
Copier Maintenance Fees	5861	1,000		1,000
Charter Bus-Athletic/Field Trp	5865	146,450	650	147,100
Outside Printing	5870	36,310	2,300	38,610
Tuition	5875	-	196,526	196,526
Preschool Tuition	5877	-	39,900	39,900
Parent Reimbursement (Legal)	5878	-	442,600	442,600
Transportation-In Lieu	5880	7,800		7,800
Nps Transportation-In Lieu	5881	20,000		20,000
Occupational Therapy	5885	-	213,000	213,000
Physical Therapy	5886	-	32,390	32,390
Speech Therapy	5887	-	116,600	116,600
Vision Therapy	5888	-	2,750	2,750
Other Therapy	5889	-	159,718	159,718
Other Expense	5890	1,000	5,000	6,000
IBI Supervision	5894	-	10,000	10,000
Outside Assessment Fees	5895	4,600	143,126	147,726
AB3632 Room & Board	5898	-	92,000	92,000
<b>Professional/Consulting Services</b>	<b>5800</b>	<b>1,687,603</b>	<b>1,772,637</b>	<b>3,460,240</b>
<b>and Operating Expenditures</b>				
Postage	5910	30,850	150	31,000
Telephone Service	5920	53,054		53,054
Mobile Communications	5930	21,200		21,200



**Laguna Beach Unified School District**  
**Final Budget 2017-2018**  
 UNRESTRICTED / RESTRICTED

GENERAL FUND EXPENDITURES		2017-2018 General Fund Final Budget		
		Unrestricted	Restricted	Combined
Internet Connectivity	5940	80,000		80,000
<b>Communications</b>	<b>5900</b>	<b>185,104</b>	<b>150</b>	<b>185,254</b>
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>		<b>5,092,301</b>	<b>3,455,866</b>	<b>8,548,167</b>
<b>Capital Outlay</b>				
Paving	6107	-	20,000	20,000
Site Improvement	6110	-		-
Site Improvemnt-Other(Specify)	6135	-		-
<b>Land Improvements</b>	<b>6100</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>
Classroom Lighting	6202	-		-
Electrical	6203	-		-
Floor Covering	6204	-		-
HVAC	6205	-	80,000	80,000
Roofing	6209	-	164,469	164,469
Building Capital Outlay	6210	-		-
Wall Systems	6212	-	50,000	50,000
Building Improvements	6230	-	50,000	50,000
<b>Buildings and Improvement of Buildings</b>	<b>6200</b>	<b>-</b>	<b>344,469</b>	<b>344,469</b>
Equipment - New	6410	718,000	23,080	741,080
Equipment-Lease/Purchase	6420	-		-
Vehicle-Lease/Purchase	6430	-	40,000	40,000
Computer Equipment	6460	50,000		50,000
Software - \$5,000 + per Item	6470	-		-
<b>Equipment</b>	<b>6400</b>	<b>768,000</b>	<b>63,080</b>	<b>831,080</b>
Replace Instructional Equipmnt	6510	-		-
Replace Non-Instruct Equipment	6520	-		-
<b>Equipment Replacement</b>	<b>6500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>768,000</b>	<b>427,549</b>	<b>1,195,549</b>
<b>Transfers &amp; Other Outgo</b>				
IAA-Payments To County Offices	7142	145,000	210,000	355,000
<b>Tuition</b>	<b>7100</b>	<b>145,000</b>	<b>210,000</b>	<b>355,000</b>
Transfers of Apportionment To JPA	7223	-	-	-
All Other Transfers To JPA	7283	56,096	-	56,096
<b>Interagency Transfers Out</b>	<b>7200</b>	<b>56,096</b>	<b>-</b>	<b>56,096</b>
Transfer of Indirect Costs	7310	(21,254)	21,254	-
<b>Transfers of Indirect Costs</b>	<b>7300</b>	<b>(21,254)</b>	<b>21,254</b>	<b>-</b>
IFT-Transfer Out To Special Reserve	7612	2,100,000	-	2,100,000
IFT-Transfer Out To Deferred Maintenance	7615	-	-	-
IFT-Transfer Out All Other Interfund Transf	7619	165,000	-	165,000
<b>Interfund Transfers Out</b>	<b>7600</b>	<b>2,265,000</b>	<b>-</b>	<b>2,265,000</b>
<b>TOTAL TRANSFERS &amp; OTHER OUTGO</b>		<b>2,444,842</b>	<b>231,254</b>	<b>2,676,096</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>45,157,389</b>	<b>12,428,814</b>	<b>57,586,203</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>715,045</b>	<b>-</b>	<b>715,045</b>

LAGUNA BEACH UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 2017-18  
BUDGET ADOPTION  
GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 54 TERMINOLOGY  
COMPONENTS OF ENDING FUND BALANCE

General Fund		
ENDING FUND BALANCE		\$ 6,335,891
<u>Nonspendable - (Revolving Cash)</u>	\$ 50,000	
<u>Restricted - (Categorical Programs)</u>		
Routine Restricted Maintenance (4%)	2,570,846	
<u>Committed</u>		
<u>Assigned</u>		
Potential Onetime Expenditures	715,045	
District Goals, GASB 75, Textbooks, Special Education, Litigation, Furniture & Equipment, and Facilities		
<u>Unassigned / Unappropriated</u>		
Reserve for Economic Uncertainties = 5%	3,000,000	
State required reserve for economic uncertainty 3%		
Local requirement under Policy 3101: Financial Reserves 2%		
Fund Balance		<u>\$ 6,335,891</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	55,321,203	
General Fund Transfers Out to Other Funds	<u>2,265,000</u>	
General Fund Expenditures and Transfers	<u>57,586,203</u>	
<u>Assigned</u>		
Potential Onetime Expenditures	1.2%	715,045
District Goals, GASB 75, Textbooks, Special Education, Litigation, Furniture & Equipment, and Facilities		
<u>Unassigned</u>		
State Minimum Reserve for Economic Uncertainties	3.0%	1,727,587
Local Reserve for Economic Uncertainties	2.2%	1,272,413
Assigned and Unassigned Balances	<u>6.4%</u>	<u>\$ 3,715,045</u>



## 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

Laguna Beach Unified School District has seen steady growth in enrollment since 1996. However, ever since 2010 enrollment has been fairly stable, maintaining a total student population of roughly 3,025 K-12 students. 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
2015-16 (Prior)	534	636	722	1,104	2,996
2016-17 (Current)	506	608	766	1,113	2,993
2017-18 (Budget)	493	589	787	1,122	2,991
2018-19	485	574	777	1,126	2,962
2019-20	475	566	713	1,139	2,893
2020-21	475	547	704	1,134	2,860
2021-22	462	553	677	1,145	2,837

### 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 below summarizes the major projects that have been identified:

### **El Morro**

- Upgrade mechanical systems and controls (Summer 2018)
- Renovate existing playfield (Summer 2017)

### **Top of the World**

- Renovate existing playfield (Summer 2018)
- Replace CLC portables and add two music classrooms (Summer 2017)
- Upgrade mechanical systems and controls (Summer 2018)

### **Thurston**

- Renovate existing playfield (Summer 2018)
- Add two classrooms (Summer 2018)

### **Laguna Beach High School**

- Theatre modernization and improvements (2017)
- Upgrade mechanical systems and controls (Spring 2017)
- Improve Dugger Gym ventilation / add air conditioning (2017-18)
- Add Restroom / Concession at Stadium (Summer 2019)

## 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

# LAGUNA BEACH HIGH SCHOOL

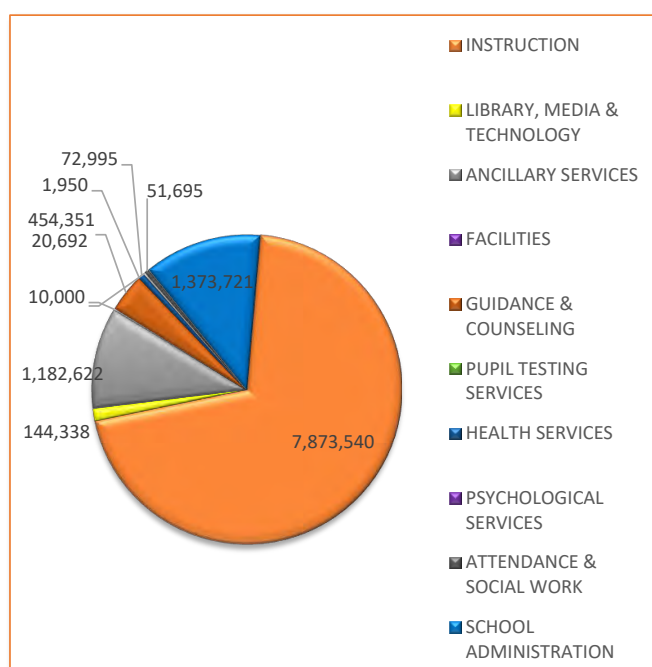
## SCHOOL ENROLLMENT PROJECTIONS

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
					Moderate Projection				
9	236	279	307	275	248	271	319	273	263
10	261	258	280	316	284	257	280	325	277
11	218	275	244	276	314	284	256	279	325
12	255	222	266	243	273	311	281	254	277
Subtotals:	970	1034	1097	1110	1119	1123	1140	1139	1150
Pct Chg:		6.6%	6.1%	1.2%	0.8%	0.4%	1.5%	-0.1%	1%
SDC:	8	5	7	3	3	3	3	3	3
<b>Totals:</b>	<b>978</b>	<b>1039</b>	<b>1104</b>	<b>1113</b>	<b>1122</b>	<b>1126</b>	<b>1139</b>	<b>1134</b>	<b>1145</b>
Capacity:	1155	1155	1155	1155	1155	1155	1155	1155	1155
Open Seats:	177	116	51	42	33	29	12	13	2

## SCHOOL SITE STAFFING

POSITIONS	FTE
Classroom Teachers	49.00
Classroom Tech	1.00
Clerical and Office Staff	7.25
College & Career Specialist	1.00
Counselors	3.00
Custodians	5.25
Health Clerk	0.75
Instructional Aides	1.53
Maintenance	1.00
Manager, Artists' Theater	1.00
Media Specialist	1.50
Noon Duty Supervisors	2.63
Nutrition Services	2.94
Other Professional Support	1.63
Principal	1.00
Assistant Principals	2.00
Psychologist	0.13
Scholarship & Fin Aid Specialist	1.00
Student Support Specialist	0.50
	<b>84.09</b>

## GENERAL SITE ALLOCATION BY ACTIVITY





# THURSTON MIDDLE SCHOOL

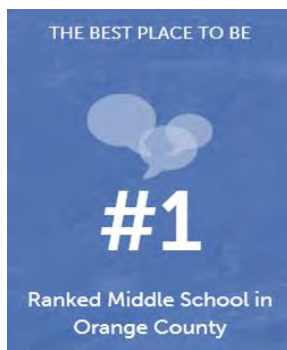
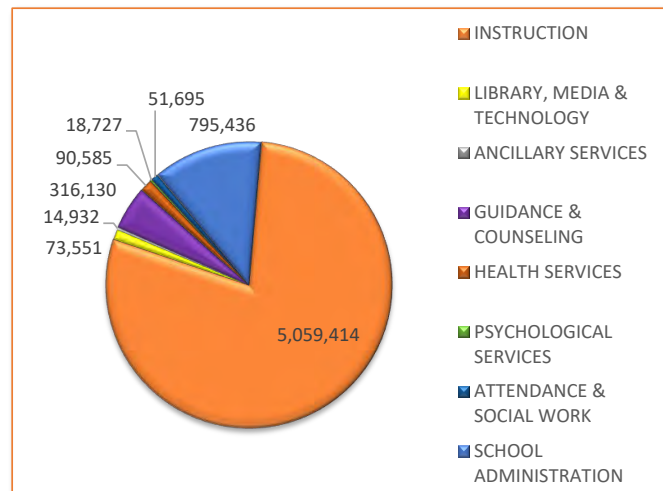
## SCHOOL ENROLLMENT PROJECTIONS

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
					Moderate Projection				
6	242	216	231	277	230	226	217	219	202
7	292	256	224	248	294	240	240	230	233
8	255	296	263	235	257	305	250	249	237
Subtotals:	789	768	718	760	786	781	715	698	672
Pct Chg:		-2.7%	-6.5%	5.8%	3.4%	-0.6%	-8.5%	-2.4%	-3.7%
SDC:	6	9	4	6	6	6	6	6	5
Totals:	795	777	722	766	787	777	713	704	677
Capacity:	826	826	826	826	826	826	826	826	826
Open Seats:	31	49	104	60	34	39	105	122	149

## SCHOOL SITE STAFFING

POSITIONS	FTE
Classroom Teachers	32.70
Clerical and Office Staff	3.09
Counselors	2.00
Custodians	2.75
Health Clerk	1.03
Instructional Aides	0.44
Maintenance	1.00
Media Specialist	1.00
Noon Duty Supervisors	2.53
Nutrition Services	2.22
Other Prof. Support	0.25
Principal	1.00
Assistant Principal	1.00
Psychologist	0.13
Student Support Specialist	0.50
	<b>51.64</b>

## GENERAL SITE ALLOCATION BY ACTIVITY







# EL MORRO ELEMENTARY SCHOOL

## SCHOOL ENROLLMENT PROJECTIONS

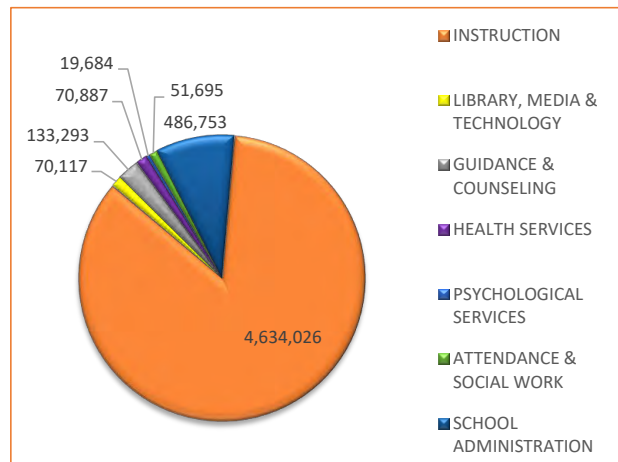
(Projections exclude transitional kindergarten)

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
					Moderate Projection				
K	61	66	59	55	57	56	56	56	55
1	77	70	80	76	69	72	71	70	70
2	92	89	75	74	80	72	75	74	75
3	104	97	84	88	79	86	77	80	78
4	95	106	100	91	92	83	90	81	84
5	108	106	114	103	97	98	88	96	83
Subtotals:	537	534	512	487	474	467	457	457	445
Pct Chg:		-0.6%	-4.1%	-4.9%	-2.7%	-1.5%	-2.1%	0%	-2.6%
SDC:	16	23	22	19	19	18	18	18	17
<b>Totals:</b>	<b>553</b>	<b>557</b>	<b>534</b>	<b>506</b>	<b>493</b>	<b>485</b>	<b>475</b>	<b>475</b>	<b>462</b>
Capacity:	678	678	678	678	678	678	678	678	678
Open Seats:	125	121	144	172	185	193	203	203	216

## SCHOOL SITE STAFFING

POSITIONS	FTE
Classroom Teachers	28.00
Classroom Tech	0.41
Clerical and Office Staff	2.50
Counselor	1.00
Custodians	2.00
Health Clerk	0.75
Instructional Aides	5.16
Maintenance	1.00
Media Specialist	0.75
Noon Duty Supervisors	0.88
Nutrition Services	1.13
Principal	1.00
Psychologist	0.13
Student Support Specialist	0.50
Technology Aide	0.81
	<b>46.01</b>

## GENERAL SITE ALLOCATION BY ACTIVITY





# TOP OF THE WORLD ELEMENTARY SCHOOL

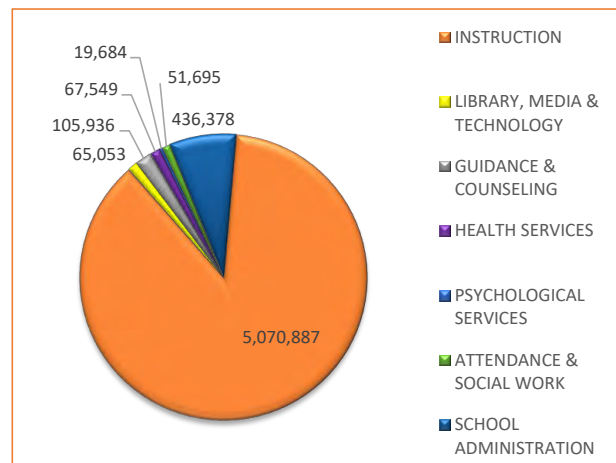
## SCHOOL ENROLLMENT PROJECTIONS

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
					Moderate Projection				
K	69	82	67	71	73	72	72	72	71
1	99	97	92	84	87	90	89	88	88
2	118	104	103	110	89	93	95	94	94
3	130	126	110	104	114	92	96	98	98
4	121	133	125	118	108	118	95	99	103
5	103	123	139	121	118	109	119	96	99
Subtotals:	640	665	636	608	589	574	566	547	553
Pct Chg:		3.9%	-4.4%	-4.4%	-3.1%	-2.5%	-1.4%	-3.4%	1.1%
SDC:	0	0	0	0	0	0	0	0	0
Totals:	640	665	636	608	589	574	566	547	553
Capacity:	672	672	672	672	672	672	672	672	672
Open Seats:	32	7	36	64	83	98	106	125	119

## SCHOOL SITE STAFFING

POSITIONS	FTE
Classroom Teachers	31.54
Classroom Tech	0.41
Clerical and Office Staff	2.38
Counselor	1.00
Custodians	2.00
Health Clerk	0.75
Instructional Aides	6.69
Maintenance	1.00
Media Specialist	0.75
Noon Duty Supervisors	1.38
Nutrition Services	1.13
Principal	1.00
Psychologist	0.13
Student Support Specialist	0.50
Technology Aide	0.75
	<b>51.39</b>

## GENERAL SITE ALLOCATION BY ACTIVITY





# LAGUNA BEACH UNIFIED SCHOOL DISTRICT

## FUND DESCRIPTIONS

**FUND 01** **The General Fund** 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. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

**FUND 11** **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 (Education Code Section 52616.4).

**FUND 13** **The Cafeteria Fund (Nutrition Services)** 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.

**FUND 17** **The Special Reserve Fund for Other Than Capital Outlay Projects** 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.

**FUND 25** **The Capital Facilities Fund (Developer Fees)** 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 sections 17620-17626).

**FUND 40** **The Special Reserve Fund for Capital Outlay Projects** 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 with 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.



# 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 (11)

### Fund Summary

	2015-16 Actuals	2016-17 Est. Actuals	2017-18 Budget	2018-19 Projection	2019-20 Projection
<b>BEGINNING BALANCE</b>	-	79,634	48,535	-	-
<b><u>REVENUE</u></b>					
8311 Prin Apportionment - Current Year	-	-	-	-	-
8319 Prin Apportionment - Prior Yr	-	-	-	-	-
8590 Adult Ed Block Grant	91,735	91,735	41,735	41,735	41,735
Total State Revenues	91,735	91,735	41,735	41,735	41,735
8662 Net Change in Value of Investment	-	-	-	-	-
8660 Interest	128	500	500	500	500
8671 Fees - Adult Education	-	-	-	-	-
8699 All Other Local Revenue	-	-	-	-	-
8919 Transfers In from General Fund	-	-	-	-	-
	128	500	500	500	500
<b>TOTAL REVENUE</b>	91,863	92,235	42,235	42,235	42,235
<b><u>EXPENDITURES</u></b>					
1xxx Certificated Salaries	3,842	34,642	59,804	36,642	36,642
2xxx Classified Salaries	566	-	-	-	-
3xxx Employee Benefits	586	5,492	10,600	5,593	5,593
Sub-Total Personnel Expenses	4,994	40,134	70,404	42,235	42,235
4xxx Books and Supplies	2,235	16,100	20,366	-	-
5xxx Contr Serv & Op Exp	5,000	-	-	-	-
6xxx Sites, Buildings, Equipment	-	67,100	-	-	-
Total Non-Personnel Items	7,235	83,200	20,366	-	-
<b>TOTAL EXPENDITURES AND OTHER</b>	12,229	123,334	90,770	42,235	42,235
<b>NET INCREASE/(DECREASE) IN FUND</b>	79,634	(31,099)	(48,535)	-	-
<b>Total Ending Fund Balance</b>	79,634	48,535	-	-	-

## **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 (13)

## Fund Summary

	2015-16 Actuals	2016-17 Est. Actuals	2017-18 Budget	2018-19 Projection	2019-20 Projection
<b>BEGINNING BALANCE</b>	43,191	53,001	38,900	34,648	49,648
<b><u>REVENUE</u></b>					
8220 Child Nutrition Programs	155,083	147,000	147,000	151,000	155,000
Total Federal Revenues	155,083	147,000	147,000	151,000	155,000
8520 Child Nutrition Programs	8,586	8,200	8,200	8,400	8,600
Total State Revenues	8,586	8,200	8,200	8,400	8,600
8634 Food Service Sales	564,756	571,400	593,000	623,000	654,000
8660 Interest	657	500	500	500	500
8662 Net Change in Value of Investment	(4)	-	-	-	-
8699 All Other Local Revenue	738	1,700	1,700	1,700	1,700
8919 Transfers In from General Fund	-	-	-	-	-
	566,147	573,600	595,200	625,200	656,200
<b>TOTAL REVENUE</b>	729,816	728,800	750,400	784,600	819,800
<b><u>EXPENDITURES</u></b>					
2xxx Classified Salaries	447,389	462,179	465,695	469,400	473,200
3xxx Employee Benefits	87,507	94,572	95,432	96,200	97,000
Sub-Total Personnel Expenses	534,896	556,751	561,127	565,600	570,200
4xxx Food and Supplies	339,261	339,000	352,000	362,300	371,700
5xxx Contr Serv & Op Exp	10,849	12,150	6,525	6,700	6,900
6xxx Sites, Buildings, Equipment	-	-	-	-	-
Total Non-Personnel Items	350,110	351,150	358,525	369,000	378,600
<b><u>OTHER SOURCES/USES</u></b>					
7619 Transfers Out	-	-	-	-	-
8919 Transfers In	165,000	165,000	165,000	165,000	165,000
<b>TOTAL EXPENDITURES AND OTHER</b>	885,006	907,901	919,652	934,600	948,800
<b>NET INCREASE/(DECREASE) IN FUND</b>	9,810	(14,101)	(4,252)	15,000	36,000
<b>Total Ending Fund Balance</b>	53,001	38,900	34,648	49,648	85,648

# **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 included on the following page:

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

### Fund Summary

	2015-16 Actuals	2016-17 Est. Actuals	2017-18 Budget	2018-19 Projection	2019-20 Projection
<b>BEGINNING BALANCE</b>	17,401,341	16,011,875	16,121,875	16,238,875	16,355,875
<b><u>REVENUE &amp; OTHER SOURCES</u></b>					
8660 Interest	110,533	110,000	117,000	117,000	117,000
8662 Net Change in Value of Investment	-	-	-	-	-
8912 Transfers In from General Fund	500,000	-	-	-	-
<b>TOTAL REVENUE</b>	<b>610,533</b>	<b>110,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>
<b><u>EXPENDITURES</u></b>					
5xxx Contr Serv & Op Exp	-	-	-	-	-
6xxx Sites, Buildings, Equipment	-	-	-	-	-
Total Non-Personnel Items	-	-	-	-	-
<b><u>OTHER USES</u></b>					
7619 Transfers Out	2,000,000	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(1,389,467)</b>	<b>110,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>
<b>Total Ending Fund Balance</b>	<b>16,011,875</b>	<b>16,121,875</b>	<b>16,238,875</b>	<b>16,355,875</b>	<b>16,472,875</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 2017-18 is \$200,000. This estimate is based on current building trends within the community. No large scale developments are included in the 2017-18 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 included on the following pages:

# **CAPITAL FACILITIES FUND (25)**

## **Fund Summary**

	2015-16 Actuals	2016-17 Est. Actuals	2017-18 Budget	2018-19 Projection	2019-20 Projection
<b>BEGINNING BALANCE</b>	515,174	236,387	157,400	193,900	10,868
<b><u>REVENUE</u></b>					
8660 Interest	2,227	1,846	1,000	1,000	1,000
8662 Net Change in Value of Investment	851	-	-	-	-
8681 Fees Mitigation/Developer	189,463	200,000	200,000	200,000	200,000
8699 All Othe Local Revenue	-	-	-	-	-
<b>TOTAL REVENUE</b>	<u>192,541</u>	<u>201,846</u>	<u>201,000</u>	<u>201,000</u>	<u>201,000</u>
<b><u>EXPENDITURES</u></b>					
4xxx Books and Supplies	-	-	-	-	-
5xxx Contr Serv & Op Exp	92,010	7,032	7,100	7,032	-
6xxx Sites, Buildings, Equipment	379,319	273,801	157,400	377,000	195,400
Total Non-Personnel Items	<u>471,329</u>	<u>280,833</u>	<u>164,500</u>	<u>384,032</u>	<u>195,400</u>
<b><u>OTHER SOURCES/USES</u></b>					
7619 Transfers Out	-	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER</b>	<u>471,329</u>	<u>280,833</u>	<u>164,500</u>	<u>384,032</u>	<u>195,400</u>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<u>(278,788)</u>	<u>(78,987)</u>	<u>36,500</u>	<u>(183,032)</u>	<u>5,600</u>
<b>Total Ending Fund Balance</b>	<u>236,387</u>	<u>157,400</u>	<u>193,900</u>	<u>10,868</u>	<u>16,468</u>

## **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 (40)**  
**SUBFUND (4040) - FACILITIES REPAIR & REPLACEMENT PROGRAM (FRRP)**

**Fund Summary**

	2015-16 Actuals	2016-17 Est. Actuals	2017-18 Budget	2018-19 Projection	2019-20 Projection
<b>BEGINNING BALANCE</b>	5,740,920	6,033,422	1,201,891	546,661	651,661
<b><u>REVENUE</u></b>					
8660 Interest	34,061	28,000	6,000	5,000	5,000
8662 Net Change in Value of Investment	7,891				
8912 Transfers In from General Fund	250,550	900,000	900,000	900,000	900,000
<b>TOTAL REVENUE</b>	<u>292,502</u>	<u>928,000</u>	<u>906,000</u>	<u>905,000</u>	<u>905,000</u>
<b><u>EXPENDITURES</u></b>					
6xxx Sites, Buildings, Equipment	-	5,759,531	1,561,230	800,000	1,000,000
Total Non-Personnel Items	-	5,759,531	1,561,230	800,000	1,000,000
<b>OTHER SOURCES/USES</b>					
7619 Transfers Out	-	-	-	-	-
7639 Debt Service-Other Debt	-	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER</b>	<u>-</u>	<u>5,759,531</u>	<u>1,561,230</u>	<u>800,000</u>	<u>1,000,000</u>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<u>292,502</u>	<u>(4,831,531)</u>	<u>(655,230)</u>	<u>105,000</u>	<u>(95,000)</u>
<b>Total Ending Fund Balance</b>	<u>6,033,422</u>	<u>1,201,891</u>	<u>546,661</u>	<u>651,661</u>	<u>556,661</u>

**SPECIAL RESERVE FUND - CAPITAL PROJECTS (40)**

**SUBFUND (4041) - ALISO PROPERTY RESERVE**

**Fund Summary**

	2015-16 Actuals	2016-17 Est. Actuals	2017-18 Budget	2018-19 Projection	2019-20 Projection
<b>BEGINNING BALANCE</b>	5,641,674	5,682,149	5,217,149	5,132,149	5,047,149
<b><u>REVENUE</u></b>					
8660 Interest	33,011	35,000	40,000	40,000	40,000
8662 Net Change in Value of Investment	7,465	-	-	-	-
8912 Transfers In	-	-	-	-	-
<b>TOTAL REVENUE</b>	<u>40,476</u>	<u>35,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<b><u>EXPENDITURES</u></b>					
4xxx Books and Supplies	-	-	-	-	-
5xxx Contr Serv & Op Exp	-	-	-	-	-
6xxx Sites, Buildings, Equipment	-	-	-	-	-
Total Non-Personnel Items	-	-	-	-	-
<b><u>OTHER SOURCES/USES</u></b>					
7612 Transfers Out	-	500,000	125,000	125,000	125,000
<b>TOTAL EXPENDITURES AND OTHER</b>	<u>-</u>	<u>500,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<u>40,476</u>	<u>(465,000)</u>	<u>(85,000)</u>	<u>(85,000)</u>	<u>(85,000)</u>
<b>Total Ending Fund Balance</b>	<u>5,682,150</u>	<u>5,217,149</u>	<u>5,132,149</u>	<u>5,047,149</u>	<u>4,962,149</u>

**SPECIAL RESERVE FUND - CAPITAL PROJECTS (40)**  
**SUBFUND (4042) - CAPITAL IMPROVEMENT PLAN (CIP)**

**Fund Summary**

	2015-16 Actuals	2016-17 Est. Actuals	2017-18 Budget	2018-19 Projection	2019-20 Projection
<b>BEGINNING BALANCE</b>	4,207,428	4,756,727	3,023,506	1,543,506	753,506
<b><u>REVENUE</u></b>					
8660 Interest	27,376	20,000	15,000	10,000	10,000
8662 Net Change in Value of Investment	5,490	-	-	-	-
8912 Transfers In from General Fund	1,400,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>TOTAL REVENUE</b>	<b>1,432,866</b>	<b>1,220,000</b>	<b>1,215,000</b>	<b>1,210,000</b>	<b>1,210,000</b>
<b><u>EXPENDITURES</u></b>					
4xxx Books and Supplies	-	-	-	-	-
5xxx Contr Serv & Op Exp	-	-	-	-	-
6xxx Sites, Buildings, Equipment	883,567	2,953,221	2,695,000	2,000,000	1,500,000
Total Non-Personnel Items	883,567	2,953,221	2,695,000	2,000,000	1,500,000
<b><u>OTHER SOURCES/USES</u></b>					
7619 Transfers Out	-	-	-	-	-
7639 Debt Service-Other Debt	-	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER</b>	<b>883,567</b>	<b>2,953,221</b>	<b>2,695,000</b>	<b>2,000,000</b>	<b>1,500,000</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>549,299</b>	<b>(1,733,221)</b>	<b>(1,480,000)</b>	<b>(790,000)</b>	<b>(290,000)</b>
<b>Total Ending Fund Balance</b>	<b>4,756,727</b>	<b>3,023,506</b>	<b>1,543,506</b>	<b>753,506</b>	<b>463,506</b>

Laguna Beach Unified School District  
2017-18 Final Budget

		General	Adult Education	Nutrition	Special Reserve Non-Capital	Building Developer Fees	Repair / Replacement (FRRP)	Aliso Property Reserve	Capital Improvement (CIP)	All Funds
Fund		01	11	13	17	25	40	401	402	
SubFund		0101	1111	1313	1717	2525	4040	4041	4042	
<b>Revenue</b>										
	<u>Object Codes</u>									
Property Taxes/LCFF/EPA	8000-8099	51,960,080								51,960,080
Federal Revenue	8100-8299	864,148		147,000						1,011,148
State Revenue	8300-8599	2,535,231	41,735	8,200						2,585,166
Local Revenue	8600-8799	2,816,789	500	595,200	117,000	201,000	6,000	40,000	15,000	3,791,489
Total Revenue		58,176,248	42,235	750,400	117,000	201,000	6,000	40,000	15,000	59,347,883
<b>Expenditures</b>										
Certificated Salaries	1000-1999	22,298,798	59,804							22,358,602
Classified Salaries	2000-2999	8,333,721		465,695						8,799,416
Employee Benefits	3000-3999	11,926,262	10,600	95,432						12,032,294
Books and Supplies	4000-4999	2,607,610	20,366	352,000						2,979,976
Contracted Services	5000-5999	8,548,167		6,525		7,100				8,561,792
Capital Outlay	6000-6999	1,195,549				157,400	1,561,230		2,695,000	5,609,179
Other Outgo	7000-7499	411,096								411,096
Total Expenditures		55,321,203	90,770	919,652	-	164,500	1,561,230	-	2,695,000	60,752,355
Revenue less Expenditures		2,855,045	(48,535)	(169,252)	117,000	36,500	(1,555,230)	40,000	(2,680,000)	(1,404,472)
<b>Other Financing Sources / (Uses)</b>										
Interfund Transfers IN	8900-8919	125,000		165,000			900,000		1,200,000	2,390,000
Interfund Transfers OUT	7600-7699	(2,265,000)						(125,000)		(2,390,000)
Total Net Transfers		(2,140,000)	-	165,000	-	-	900,000	(125,000)	1,200,000	-
Net Change in Fund Balance		715,045	(48,535)	(4,252)	117,000	36,500	(655,230)	(85,000)	(1,480,000)	(1,404,472)
Beginning Fund Balance		5,620,846	48,535	38,900	16,121,875	157,400	1,201,891	5,217,149	3,023,506	31,430,102
Ending Fund Balance		6,335,891	-	34,648	16,238,875	193,900	546,661	5,132,149	1,543,506	30,025,630
<b>Reserves</b>										
Nonspendable		50,000	-	8,121						58,121
Restricted		2,570,846	-	26,527		193,900				2,791,273
Committed					16,238,875		546,661	5,132,149	1,543,506	23,461,191
Assigned		715,045								715,045
Unassigned		3,000,000								3,000,000
Total Reserves		6,335,891	-	34,648	16,238,875	193,900	546,661	5,132,149	1,543,506	30,025,630



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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	49,310,396.00	0.00	49,310,396.00	51,960,080.00	0.00	51,960,080.00	5.4%
2) Federal Revenue		8100-8299	950.00	932,151.00	933,101.00	950.00	863,198.00	864,148.00	-7.4%
3) Other State Revenue		8300-8599	1,184,545.00	2,377,768.00	3,562,313.00	561,364.00	1,973,867.00	2,535,231.00	-28.8%
4) Other Local Revenue		8600-8799	1,715,086.00	1,459,432.00	3,174,518.00	1,316,734.00	1,500,055.00	2,816,789.00	-11.3%
5) TOTAL, REVENUES			52,210,977.00	4,769,351.00	56,980,328.00	53,839,128.00	4,337,120.00	58,176,248.00	2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,401,806.00	2,615,747.00	22,017,553.00	19,686,675.00	2,612,123.00	22,298,798.00	1.3%
2) Classified Salaries		2000-2999	6,095,303.00	2,121,194.00	8,216,497.00	6,048,265.00	2,285,456.00	8,333,721.00	1.4%
3) Employee Benefits		3000-3999	8,564,023.00	2,810,248.00	11,374,271.00	8,969,420.00	2,956,842.00	11,926,262.00	4.9%
4) Books and Supplies		4000-4999	2,286,898.00	706,651.00	2,993,549.00	2,147,886.00	459,724.00	2,607,610.00	-12.9%
5) Services and Other Operating Expenditures		5000-5999	5,182,718.00	3,854,002.00	9,036,720.00	5,092,301.00	3,455,866.00	8,548,167.00	-5.4%
6) Capital Outlay		6000-6999	2,097,208.00	1,071,824.00	3,169,032.00	768,000.00	427,549.00	1,195,549.00	-62.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	168,716.00	140,000.00	308,716.00	201,096.00	210,000.00	411,096.00	33.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(48,480.00)	48,480.00	0.00	(21,254.00)	21,254.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,748,192.00	13,368,146.00	57,116,338.00	42,892,389.00	12,428,814.00	55,321,203.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,462,785.00	(8,598,795.00)	(136,010.00)	10,946,739.00	(8,091,694.00)	2,855,045.00	-2199.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	0.00	500,000.00	125,000.00	0.00	125,000.00	-75.0%
b) Transfers Out		7600-7629	2,265,000.00	0.00	2,265,000.00	2,265,000.00	0.00	2,265,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,633,991.00)	8,633,991.00	0.00	(8,091,694.00)	8,091,694.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,398,991.00)	8,633,991.00	(1,765,000.00)	(10,231,694.00)	8,091,694.00	(2,140,000.00)	21.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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>			(1,936,206.00)	35,196.00	(1,901,010.00)	715,045.00	0.00	715,045.00	-137.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,986,206.00	2,535,650.00	7,521,856.00	3,050,000.00	2,570,846.00	5,620,846.00	-25.3%
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)			4,986,206.00	2,535,650.00	7,521,856.00	3,050,000.00	2,570,846.00	5,620,846.00	-25.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,206.00	2,535,650.00	7,521,856.00	3,050,000.00	2,570,846.00	5,620,846.00	-25.3%
2) Ending Balance, June 30 (E + F1e)			3,050,000.00	2,570,846.00	5,620,846.00	3,765,045.00	2,570,846.00	6,335,891.00	12.7%
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 Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,570,846.00	2,570,846.00	0.00	2,570,846.00	2,570,846.00	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	0.00	0.00	0.00	715,045.00	0.00	715,045.00	New
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2016-17 Estimated Actuals			2017-18 Budget			
Description	Resource Codes	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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				



			2016-17 Estimated Actuals			2017-18 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	586,088.00	0.00	586,088.00	586,120.00	0.00	586,120.00	0.0%
State Aid - Prior Years		8019	32.00	0.00	32.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	290,667.00	0.00	290,667.00	306,655.00	0.00	306,655.00	5.5%
Timber Yield Tax		8022	6.00	0.00	6.00	6.00	0.00	6.00	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	45,906,000.00	0.00	45,906,000.00	48,430,830.00	0.00	48,430,830.00	5.5%
Unsecured Roll Taxes		8042	1,469,588.00	0.00	1,469,588.00	1,550,415.00	0.00	1,550,415.00	5.5%
Prior Years' Taxes		8043	509,811.00	0.00	509,811.00	537,850.00	0.00	537,850.00	5.5%
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			49,310,396.00	0.00	49,310,396.00	51,960,080.00	0.00	51,960,080.00	5.4%
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			49,310,396.00	0.00	49,310,396.00	51,960,080.00	0.00	51,960,080.00	5.4%
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	424,279.00	424,279.00	0.00	424,279.00	424,279.00	0.0%
Special Education Discretionary Grants		8182	0.00	93,596.00	93,596.00	0.00	93,596.00	93,596.00	0.0%
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		220,444.00	220,444.00		174,261.00	174,261.00	-20.9%
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		62,588.00	62,588.00		56,391.00	56,391.00	-9.9%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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		11,671.00	11,671.00		11,671.00	11,671.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	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	119,573.00	120,523.00	950.00	103,000.00	103,950.00	-13.8%
TOTAL, FEDERAL REVENUE			950.00	932,151.00	933,101.00	950.00	863,198.00	864,148.00	-7.4%
<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	731,955.00	0.00	731,955.00	110,106.00	0.00	110,106.00	-85.0%
Lottery - Unrestricted and Instructional Materials		8560	445,090.00	146,340.00	591,430.00	443,758.00	138,675.00	582,433.00	-1.5%
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	8590		34,003.00	34,003.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		460,000.00	460,000.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		128,976.00	128,976.00		166,307.00	166,307.00	28.9%
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	7,500.00	1,608,449.00	1,615,949.00	7,500.00	1,668,885.00	1,676,385.00	3.7%
TOTAL, OTHER STATE REVENUE			1,184,545.00	2,377,768.00	3,562,313.00	561,364.00	1,973,867.00	2,535,231.00	-28.8%

			2016-17 Estimated Actuals			2017-18 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							
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	101,200.00	0.00	101,200.00	107,900.00	0.00	107,900.00	6.6%
Interest		8660	60,000.00	0.00	60,000.00	63,300.00	0.00	63,300.00	5.5%
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	315,000.00	0.00	315,000.00	330,750.00	0.00	330,750.00	5.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
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	1,214,886.00	0.00	1,214,886.00	790,784.00	0.00	790,784.00	-34.9%
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		1,459,432.00	1,459,432.00		1,500,055.00	1,500,055.00	2.8%
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			1,715,086.00	1,459,432.00	3,174,518.00	1,316,734.00	1,500,055.00	2,816,789.00	-11.3%
TOTAL, REVENUES			52,210,977.00	4,769,351.00	56,980,328.00	53,839,128.00	4,337,120.00	58,176,248.00	2.1%

			2016-17 Estimated Actuals			2017-18 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							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,384,999.00	1,528,306.00	17,913,305.00	16,271,042.00	1,538,445.00	17,809,487.00	-0.6%
Certificated Pupil Support Salaries		1200	954,305.00	886,062.00	1,840,367.00	1,157,471.00	872,299.00	2,029,770.00	10.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,062,502.00	201,379.00	2,263,881.00	2,258,162.00	201,379.00	2,459,541.00	8.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,401,806.00	2,615,747.00	22,017,553.00	19,686,675.00	2,612,123.00	22,298,798.00	1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,034,931.00	1,315,338.00	2,350,269.00	1,097,386.00	1,419,063.00	2,516,449.00	7.1%
Classified Support Salaries		2200	1,363,609.00	437,507.00	1,801,116.00	1,368,074.00	436,417.00	1,804,491.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	1,111,740.00	90,000.00	1,201,740.00	1,045,014.00	97,040.00	1,142,054.00	-5.0%
Clerical, Technical and Office Salaries		2400	1,963,880.00	189,635.00	2,153,515.00	1,947,479.00	193,229.00	2,140,708.00	-0.6%
Other Classified Salaries		2900	621,143.00	88,714.00	709,857.00	590,312.00	139,707.00	730,019.00	2.8%
TOTAL, CLASSIFIED SALARIES			6,095,303.00	2,121,194.00	8,216,497.00	6,048,265.00	2,285,456.00	8,333,721.00	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,509,659.00	1,613,271.00	4,122,930.00	2,843,505.00	1,728,632.00	4,572,137.00	10.9%
PERS		3201-3202	617,309.00	234,353.00	851,662.00	694,036.00	266,365.00	960,401.00	12.8%
OASDI/Medicare/Alternative		3301-3302	702,086.00	185,507.00	887,593.00	697,171.00	185,711.00	882,882.00	-0.5%
Health and Welfare Benefits		3401-3402	3,786,523.00	713,477.00	4,500,000.00	3,787,737.00	712,263.00	4,500,000.00	0.0%
Unemployment Insurance		3501-3502	13,122.00	2,381.00	15,503.00	13,605.00	2,388.00	15,993.00	3.2%
Workers' Compensation		3601-3602	328,929.00	61,259.00	390,188.00	326,971.00	61,483.00	388,454.00	-0.4%
OPEB, Allocated		3701-3702	261,339.00	0.00	261,339.00	261,339.00	0.00	261,339.00	0.0%
OPEB, Active Employees		3751-3752	264,284.00	0.00	264,284.00	264,284.00	0.00	264,284.00	0.0%
Other Employee Benefits		3901-3902	80,772.00	0.00	80,772.00	80,772.00	0.00	80,772.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,564,023.00	2,810,248.00	11,374,271.00	8,969,420.00	2,956,842.00	11,926,262.00	4.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	474,656.00	208,981.00	683,637.00	688,758.00	111,242.00	800,000.00	17.0%
Books and Other Reference Materials		4200	18,043.00	1,900.00	19,943.00	11,430.00	0.00	11,430.00	-42.7%
Materials and Supplies		4300	955,047.00	398,628.00	1,353,675.00	748,173.00	250,740.00	998,913.00	-26.2%
Noncapitalized Equipment		4400	839,152.00	97,142.00	936,294.00	699,525.00	97,742.00	797,267.00	-14.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,286,898.00	706,651.00	2,993,549.00	2,147,886.00	459,724.00	2,607,610.00	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,614,000.00	434,991.00	2,048,991.00	1,614,000.00	474,106.00	2,088,106.00	1.9%
Travel and Conferences		5200	153,567.00	49,028.00	202,595.00	156,318.00	49,043.00	205,361.00	1.4%
Dues and Memberships		5300	56,640.00	2,044.00	58,684.00	56,420.00	2,275.00	58,695.00	0.0%
Insurance		5400 - 5450	282,113.00	0.00	282,113.00	282,113.00	0.00	282,113.00	0.0%
Operations and Housekeeping Services		5500	745,000.00	103,733.00	848,733.00	674,000.00	101,860.00	775,860.00	-8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	396,657.00	1,182,125.00	1,578,782.00	423,018.00	1,053,895.00	1,476,913.00	-6.5%
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	8,500.00	1,500.00	10,000.00	13,725.00	1,900.00	15,625.00	56.3%
Professional/Consulting Services and Operating Expenditures		5800	1,727,392.00	2,079,216.00	3,806,608.00	1,687,603.00	1,772,637.00	3,460,240.00	-9.1%
Communications		5900	198,849.00	1,365.00	200,214.00	185,104.00	150.00	185,254.00	-7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,182,718.00	3,854,002.00	9,036,720.00	5,092,301.00	3,455,866.00	8,548,167.00	-5.4%

			2016-17 Estimated Actuals			2017-18 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								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	90,000.00	132,441.00	222,441.00	0.00	20,000.00	20,000.00	-91.0%
Buildings and Improvements of Buildings		6200	0.00	767,449.00	767,449.00	0.00	344,469.00	344,469.00	-55.1%
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	1,891,807.00	171,934.00	2,063,741.00	768,000.00	63,080.00	831,080.00	-59.7%
Equipment Replacement		6500	115,401.00	0.00	115,401.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2,097,208.00	1,071,824.00	3,169,032.00	768,000.00	427,549.00	1,195,549.00	-62.3%
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 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	112,620.00	140,000.00	252,620.00	145,000.00	210,000.00	355,000.00	40.5%
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	56,096.00	0.00	56,096.00	56,096.00	0.00	56,096.00	0.0%
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)			168,716.00	140,000.00	308,716.00	201,096.00	210,000.00	411,096.00	33.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(48,480.00)	48,480.00	0.00	(21,254.00)	21,254.00	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			(48,480.00)	48,480.00	0.00	(21,254.00)	21,254.00	0.00	0.0%
TOTAL, EXPENDITURES			43,748,192.00	13,368,146.00	57,116,338.00	42,892,389.00	12,428,814.00	55,321,203.00	-3.1%

			2016-17 Estimated Actuals			2017-18 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							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	500,000.00	0.00	500,000.00	125,000.00	0.00	125,000.00	-75.0%
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			500,000.00	0.00	500,000.00	125,000.00	0.00	125,000.00	-75.0%
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	2,100,000.00	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	165,000.00	0.00	165,000.00	165,000.00	0.00	165,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,265,000.00	0.00	2,265,000.00	2,265,000.00	0.00	2,265,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources 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	(8,633,991.00)	8,633,991.00	0.00	(8,091,694.00)	8,091,694.00	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			(8,633,991.00)	8,633,991.00	0.00	(8,091,694.00)	8,091,694.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(10,398,991.00)	8,633,991.00	(1,765,000.00)	(10,231,694.00)	8,091,694.00	(2,140,000.00)	21.2%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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	49,310,396.00	0.00	49,310,396.00	51,960,080.00	0.00	51,960,080.00	5.4%
2) Federal Revenue		8100-8299	950.00	932,151.00	933,101.00	950.00	863,198.00	864,148.00	-7.4%
3) Other State Revenue		8300-8599	1,184,545.00	2,377,768.00	3,562,313.00	561,364.00	1,973,867.00	2,535,231.00	-28.8%
4) Other Local Revenue		8600-8799	1,715,086.00	1,459,432.00	3,174,518.00	1,316,734.00	1,500,055.00	2,816,789.00	-11.3%
5) TOTAL, REVENUES			52,210,977.00	4,769,351.00	56,980,328.00	53,839,128.00	4,337,120.00	58,176,248.00	2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	26,611,685.00	7,475,351.00	34,087,036.00	25,691,658.00	6,912,417.00	32,604,075.00	-4.4%
2) Instruction - Related Services	2000-2999		5,039,871.00	637,260.00	5,677,131.00	4,850,004.00	694,824.00	5,544,828.00	-2.3%
3) Pupil Services	3000-3999		3,539,488.00	1,786,208.00	5,325,696.00	3,904,709.00	1,963,124.00	5,867,833.00	10.2%
4) Ancillary Services	4000-4999		1,212,858.00	9,376.00	1,222,234.00	1,273,956.00	9,845.00	1,283,801.00	5.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,504,095.00	81,220.00	4,585,315.00	4,573,924.00	76,629.00	4,650,553.00	1.4%
8) Plant Services	8000-8999		2,671,479.00	3,238,731.00	5,910,210.00	2,397,042.00	2,561,975.00	4,959,017.00	-16.1%
9) Other Outgo	9000-9999		168,716.00	140,000.00	308,716.00	201,096.00	210,000.00	411,096.00	33.2%
10) TOTAL, EXPENDITURES			43,748,192.00	13,368,146.00	57,116,338.00	42,892,389.00	12,428,814.00	55,321,203.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			8,462,785.00	(8,598,795.00)	(136,010.00)	10,946,739.00	(8,091,694.00)	2,855,045.00	-2199.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	500,000.00	0.00	500,000.00	125,000.00	0.00	125,000.00	-75.0%
a) Transfers In									
b) Transfers Out		7600-7629	2,265,000.00	0.00	2,265,000.00	2,265,000.00	0.00	2,265,000.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,633,991.00)	8,633,991.00	0.00	(8,091,694.00)	8,091,694.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,398,991.00)	8,633,991.00	(1,765,000.00)	(10,231,694.00)	8,091,694.00	(2,140,000.00)	21.2%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,936,206.00)	35,196.00	(1,901,010.00)	715,045.00	0.00	715,045.00	-137.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,986,206.00	2,535,650.00	7,521,856.00	3,050,000.00	2,570,846.00	5,620,846.00	-25.3%
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)			4,986,206.00	2,535,650.00	7,521,856.00	3,050,000.00	2,570,846.00	5,620,846.00	-25.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,206.00	2,535,650.00	7,521,856.00	3,050,000.00	2,570,846.00	5,620,846.00	-25.3%
2) Ending Balance, June 30 (E + F1e)			3,050,000.00	2,570,846.00	5,620,846.00	3,765,045.00	2,570,846.00	6,335,891.00	12.7%
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 Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,570,846.00	2,570,846.00	0.00	2,570,846.00	2,570,846.00	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	0.00	0.00	0.00	715,045.00	0.00	715,045.00	New
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	2016-17 Estimated Actuals			2017-18 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)	2,890.00	2,890.00	2,898.37	2,859.40	2,859.40	2,859.40
<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>	2,890.00	2,890.00	2,898.37	2,859.40	2,859.40	2,859.40
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	17.85	17.85	17.85	17.85	17.85	17.85
b. Special Education-Special Day Class	2.74	2.74	2.74	2.74	2.74	2.74
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.33	0.33	0.33	0.33	0.33	0.33
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	20.92	20.92	20.92	20.92	20.92	20.92
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,910.92	2,910.92	2,919.29	2,880.32	2,880.32	2,880.32
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. 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.

\*Please note for FY 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

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 (2014-15)				
District Regular	2,890	2,932		
Charter School				
<b>Total ADA</b>	<b>2,890</b>	<b>2,932</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	2,966	2,931		
Charter School				
<b>Total ADA</b>	<b>2,966</b>	<b>2,931</b>	<b>1.2%</b>	<b>Not Met</b>
First Prior Year (2016-17)				
District Regular	2,911	2,898		
Charter School		0		
<b>Total ADA</b>	<b>2,911</b>	<b>2,898</b>	<b>0.4%</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	2,859			
Charter School	0			
<b>Total ADA</b>	<b>2,859</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)

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

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)

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

## 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 (2014-15)				
District Regular	3,028	3,074		
Charter School				
<b>Total Enrollment</b>	<b>3,028</b>	<b>3,074</b>	<b>N/A</b>	<b>Met</b>
Second 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>
First 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>
Budget Year (2017-18)				
District Regular	2,988			
Charter School				
<b>Total Enrollment</b>	<b>2,988</b>			

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

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

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

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

- 1b. STANDARD MET - Enrollment 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)

**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 (2014-15)			
District Regular	2,932	3,074	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,932</b>	<b>3,074</b>	<b>95.4%</b>
Second Prior Year (2015-16)			
District Regular	2,898	3,029	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,898</b>	<b>3,029</b>	<b>95.7%</b>
First Prior Year (2016-17)			
District Regular	2,890	3,025	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,890</b>	<b>3,025</b>	<b>95.5%</b>
Historical Average Ratio:			95.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.0%</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 (2017-18)				
District Regular	2,859	2,988		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,859</b>	<b>2,988</b>	<b>95.7%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	2,788	2,916		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,788</b>	<b>2,916</b>	<b>95.6%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	2,701	2,825		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,701</b>	<b>2,825</b>	<b>95.6%</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.

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		24,258,506.00	24,887,437.00	25,421,315.00
Step 1 - Change in Population	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. ADA (Funded) (Form A, lines A6 and C4)	2,919.29	2,880.32	2,856.15	2,856.15
b. Prior Year ADA (Funded)		2,919.29	2,880.32	2,856.15
c. Difference (Step 1a minus Step 1b)		(38.97)	(24.17)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.33%	-0.84%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		49,304,160.00	51,952,824.00	54,244,048.00
b1. COLA percentage (if district is at target)				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Gap Funding (if district is not at target)	Not Applicable			
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		-1.33%	-0.84%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

#### 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 (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	48,176,072.00	50,825,756.00	53,112,914.00	55,502,994.00
Percent Change from Previous Year		5.50%	4.50%	4.50%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		4.50% to 6.50%	3.50% to 5.50%	3.50% to 5.50%

#### 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Necessary Small School Standard (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 (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	49,310,364.00	51,960,080.00	54,247,238.00	56,637,318.00
District's Projected Change in LCFF Revenue:		5.37%	4.40%	4.41%
Basic Aid Standard:		4.50% to 6.50%	3.50% to 5.50%	3.50% to 5.50%
Status:		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 (2014-15)	30,514,449.36	38,435,214.22	79.4%
Second Prior Year (2015-16)	33,807,971.32	42,516,453.19	79.5%
First Prior Year (2016-17)	34,061,132.00	43,748,192.00	77.9%
	Historical Average Ratio:		78.9%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.9% to 81.9%	75.9% to 81.9%	75.9% to 81.9%

**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 (2017-18)	34,704,360.00	42,892,389.00	80.9%	Met
1st Subsequent Year (2018-19)	35,710,120.00	44,464,942.00	80.3%	Met
2nd Subsequent Year (2019-20)	36,747,036.00	45,642,494.00	80.5%	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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-1.33%	-0.84%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.33% to 8.67%	-10.84% to 9.16%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.33% to 3.67%	-5.84% to 4.16%	-5.00% to 5.00%

**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 (2016-17)	933,101.00		
Budget Year (2017-18)	864,148.00	-7.39%	Yes
1st Subsequent Year (2018-19)	864,148.00	0.00%	No
2nd Subsequent Year (2019-20)	864,148.00	0.00%	No

**Explanation:**  
(required if Yes)

CDE letter dated 1/18/2017 regarding "Every Student Succeeds Act" outlines changes to the calculation formula for Title I under ESSA. One change to Title I, Part A under ESSA is that the State must apply a seven (7) percent set-aside for school im with fiscal year 2017-18.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2016-17)	3,562,313.00		
Budget Year (2017-18)	2,535,231.00	-28.83%	Yes
1st Subsequent Year (2018-19)	2,535,231.00	0.00%	No
2nd Subsequent Year (2019-20)	2,535,231.00	0.00%	No

**Explanation:**  
(required if Yes)

The Department of Finance (DOF) has confirmed that one-time discretionary funding proposed by the governor at the May Revise will not be paid until May 2019, and only if the 2017-18 Prop. 98 minimum guarantee is determined by the DOF to be greater than or equal to the amount in the 2017-18 final budget. Based on this information, the Orange County Department of Education has recommended that districts not include any of these one-time funds in their budgets.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2016-17)	3,174,518.00		
Budget Year (2017-18)	2,816,789.00	-11.27%	Yes
1st Subsequent Year (2018-19)	2,849,538.00	1.16%	No
2nd Subsequent Year (2019-20)	2,883,243.00	1.18%	No

**Explanation:**  
(required if Yes)

Donations are budgeted as received. Therefore, the 2017-18 budget is lower by removing prior year activity.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2016-17)	2,993,549.00		
Budget Year (2017-18)	2,607,610.00	-12.89%	Yes
1st Subsequent Year (2018-19)	2,460,393.00	-5.65%	No
2nd Subsequent Year (2019-20)	2,417,235.00	-1.75%	No

**Explanation:**  
(required if Yes)

Elimination of one-time expenditures, including the textbook adoption of ELA/ELD Curriculum and other carry-over.

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

First Prior Year (2016-17)	9,036,720.00		
Budget Year (2017-18)	8,548,167.00	-5.41%	No
1st Subsequent Year (2018-19)	8,797,689.00	2.92%	No
2nd Subsequent Year (2019-20)	9,054,573.00	2.92%	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
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2016-17)	7,669,932.00		
Budget Year (2017-18)	6,216,168.00	-18.95%	Not Met
1st Subsequent Year (2018-19)	6,248,917.00	0.53%	Met
2nd Subsequent Year (2019-20)	6,282,622.00	0.54%	Met

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

First Prior Year (2016-17)	12,030,269.00		
Budget Year (2017-18)	11,155,777.00	-7.27%	Met
1st Subsequent Year (2018-19)	11,258,082.00	0.92%	Met
2nd Subsequent Year (2019-20)	11,471,808.00	1.90%	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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

CDE letter dated 1/18/2017 regarding "Every Student Succeeds Act" outlines changes to the calculation formula for Title I under ESSA. One change to Title I, Part A under ESSA is that the State must apply a seven (7) percent set-aside for school im with fiscal year 2017-18.

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

The Department of Finance (DOF) has confirmed that one-time discretionary funding proposed by the governor at the May Revise will not be paid until May 2019, and only if the 2017-18 Prop. 98 minimum guarantee is determined by the DOF to be greater than or equal to the amount in the 2017-18 final budget. Based on this information, the Orange County Department of Education has recommended that districts not include any of these one-time funds in their budgets.

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

Donations are budgeted as received. Therefore, the 2017-18 budget is lower by removing prior year activity.

- 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 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount 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.

**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.

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? No
- 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) 0.00

### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	57,586,203.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	57,586,203.00	1,727,586.09	3,242,000.00	1,727,586.09

#### d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
1,151,724.06	1,727,586.09

#### e. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
2,561,975.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

- |  |   |
|--|---|
|  | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
|  | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])                               |
|  | 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 (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,550,000.00	2,882,093.00	3,000,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. 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
d. Available Reserves (Lines 1a through 1c)	2,550,000.00	2,882,093.00	3,000,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	50,875,234.54	57,641,859.16	59,381,338.00
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)	50,875,234.54	57,641,859.16	59,381,338.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.0%	5.0%	5.1%
<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 Reserve for Economic Uncertainties and the 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 (2014-15)	(1,292,159.29)	40,321,165.99	3.2%	Not Met
Second Prior Year (2015-16)	234,229.38	44,832,003.19	N/A	Met
First Prior Year (2016-17)	(1,936,206.00)	46,013,192.00	4.2%	Not Met
Budget Year (2017-18) (Information only)	715,045.00	45,157,389.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

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

Negative changes in fund balance is due to one-time expenditures and interfund transfers that are not annual ongoing expenditures.

## 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 (2014-15)	2,924,199.00	6,044,136.51	N/A		Met
Second Prior Year (2015-16)	2,912,328.00	4,751,977.22	N/A		Met
First Prior Year (2016-17)	3,050,000.00	4,986,206.00	N/A		Met
Budget Year (2017-18) (Information only)	3,050,000.00				

<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 \$66,000 (greater of)	0	to 300
4% or \$66,000 (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 Reserve for Economic Uncertainties and the 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	2,859	2,788	2,701
District's Reserve Standard Percentage Level:	3%	3%	3%

**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):

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

No

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	57,586,203.00	59,952,270.00	61,863,155.00
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)	57,586,203.00	59,952,270.00	61,863,155.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,727,586.09	1,798,568.10	1,855,894.65
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,727,586.09	1,798,568.10	1,855,894.65

### 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):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

#### District's Reserve Standard (Section 10B, Line 7):

Status:

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00	0.00	0.00
3,000,000.00	3,000,000.00	3,093,158.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00		
0.00		
0.00	0.00	0.00
3,000,000.00	3,000,000.00	3,093,158.00
5.21%	5.00%	5.00%
1,727,586.09	1,798,568.10	1,855,894.65
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. This means 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 \$2 million in transfers to Special Reserve funds to support facility enhancements as well as equipment replacements.

### 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 (2016-17)	(8,633,991.00)			
Budget Year (2017-18)	(8,091,694.00)	(542,297.00)	-6.3%	Met
1st Subsequent Year (2018-19)	(8,885,208.00)	793,514.00	9.8%	Met
2nd Subsequent Year (2019-20)	(9,618,541.00)	733,333.00	8.3%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2016-17)	500,000.00			
Budget Year (2017-18)	125,000.00	(375,000.00)	-75.0%	Not Met
1st Subsequent Year (2018-19)	125,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	125,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	2,265,000.00			
Budget Year (2017-18)	2,265,000.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	2,265,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	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. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

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

The District plans to draw down Aliso Reserve Funds as HUD loan principal balance declines related to the re-purchase option on the Aliso Property.

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.  
The District has reserves in Fund 17 to meet cash flow needs without negatively impacting the General Fund.



**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 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 annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

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

### S7A. Identification of the 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 plan.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

3,780,014.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

1,443,795.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

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

Jul 01, 2016

5. OPEB Contributions

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

525,623.00

401,889.00

401,889.00

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

525,623.00

401,889.00

401,889.00

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

210,378.00

222,627.00

248,459.00

- d. Number of retirees receiving OPEB benefits

33

33

33

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

## S8. Status of Labor Agreements

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

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

The 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) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	174.4	172.2	172.2	172.2

#### Certificated (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have 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 are settled through 6-30-2017.

#### Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

371,120

7. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
3,212,972	3,341,491	3,475,151
84.6%	81.3%	78.2%
5.0%	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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
342,193	349,037	356,018
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	120.8	120.8	120.8	120.8

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

If Yes, and the corresponding public disclosure documents  
have 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 are settled through 6/30/2017.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2017-18)1st Subsequent Year  
(2018-19)2nd Subsequent Year  
(2019-20)Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

64,988

7. Amount included for any tentative salary schedule increases

Budget Year  
(2017-18)1st Subsequent Year  
(2018-19)2nd Subsequent Year  
(2019-20)

0

0

0

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,534,482	1,595,861	1,659,696
84.6%	81.3%	78.2%
5.0%	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**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
176,947	180,486	184,096
2.0%	2.0%	2.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
Yes	Yes	Yes

**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) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	28.8	29.8	29.8	29.8

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

Negotiations are settled through 6/30/2017.

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

**Negotiations Not Settled**

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

36,332

4. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
574,763	597,754	621,664
84.6%	81.3%	78.2%
5.0%	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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
58,933	60,111	61,313
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
29,700	29,700	29,700
0.0%	0.0%	0.0%

**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 27, 2017

**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?   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| A2. Is the system of personnel position control independent from the payroll system?   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| 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)   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| 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? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| A7. Is the district's financial system independent of the county office system?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| 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)   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |

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. A9. The former Assistant Superintendent of Business Services resigned on 1/10/2017 and a new Assistant Superintendent of Business Services was appointed at the 3/28/2017 board meeting.

## End of School District Budget Criteria and Standards Review

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	51,960,080.00	4.40%	54,247,238.00	4.41%	56,637,318.00
2. Federal Revenues	8100-8299	864,148.00	0.00%	864,148.00	0.00%	864,148.00
3. Other State Revenues	8300-8599	2,535,231.00	0.00%	2,535,231.00	0.00%	2,535,231.00
4. Other Local Revenues	8600-8799	2,816,789.00	1.16%	2,849,538.00	1.18%	2,883,243.00
5. Other Financing Sources						
a. Transfers In	8900-8929	125,000.00	0.00%	125,000.00	0.00%	125,000.00
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)		58,301,248.00	3.98%	60,621,155.00	4.00%	63,044,940.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				22,298,798.00		22,744,775.00
b. Step & Column Adjustment				445,977.00		454,896.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,298,798.00	2.00%	22,744,775.00	2.00%	23,199,671.00
2. Classified Salaries						
a. Base Salaries				8,333,721.00		8,400,390.00
b. Step & Column Adjustment				66,669.00		67,201.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,333,721.00	0.80%	8,400,390.00	0.80%	8,467,591.00
3. Employee Benefits	3000-3999	11,926,262.00	7.29%	12,795,180.00	7.06%	13,699,023.00
4. Books and Supplies	4000-4999	2,607,610.00	-5.65%	2,460,393.00	-1.75%	2,417,235.00
5. Services and Other Operating Expenditures	5000-5999	8,548,167.00	2.92%	8,797,689.00	2.92%	9,054,573.00
6. Capital Outlay	6000-6999	1,195,549.00	72.79%	2,065,739.00	12.53%	2,324,599.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	411,096.00	2.92%	423,104.00	2.92%	435,463.00
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)		57,586,203.00	4.11%	59,952,270.00	3.19%	61,863,155.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		715,045.00		668,885.00		1,181,785.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,620,846.00		6,335,891.00		7,004,776.00
2. Ending Fund Balance (Sum lines C and D1)		6,335,891.00		7,004,776.00		8,186,561.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	2,570,846.00		2,570,846.00		2,570,846.00
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	715,045.00		1,383,930.00		2,472,557.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,000,000.00		3,000,000.00		3,093,158.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,335,891.00		7,004,776.00		8,186,561.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	3,000,000.00		3,000,000.00		3,093,158.00
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)		3,000,000.00		3,000,000.00		3,093,158.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.21%		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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No					
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)		2,859.40		2,788.00		2,701.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		57,586,203.00		59,952,270.00		61,863,155.00
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)		57,586,203.00		59,952,270.00		61,863,155.00
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)		1,727,586.09		1,798,568.10		1,855,894.65
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)		1,727,586.09		1,798,568.10		1,855,894.65
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	51,960,080.00	4.40%	54,247,238.00	4.41%	56,637,318.00
2. Federal Revenues	8100-8299	950.00	0.00%	950.00	0.00%	950.00
3. Other State Revenues	8300-8599	561,364.00	0.00%	561,364.00	0.00%	561,364.00
4. Other Local Revenues	8600-8799	1,316,734.00	2.49%	1,349,483.00	2.50%	1,383,188.00
5. Other Financing Sources						
a. Transfers In	8900-8929	125,000.00	0.00%	125,000.00	0.00%	125,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(8,091,694.00)	9.81%	(8,885,208.00)	8.25%	(9,618,541.00)
6. Total (Sum lines A1 thru A5c)		45,872,434.00	3.33%	47,398,827.00	3.57%	49,089,279.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,686,675.00		20,080,408.00
b. Step & Column Adjustment				393,733.00		401,607.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,686,675.00	2.00%	20,080,408.00	2.00%	20,482,015.00
2. Classified Salaries						
a. Base Salaries				6,048,265.00		6,096,652.00
b. Step & Column Adjustment				48,387.00		48,771.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,048,265.00	0.80%	6,096,652.00	0.80%	6,145,423.00
3. Employee Benefits	3000-3999	8,969,420.00	6.28%	9,533,060.00	6.15%	10,119,598.00
4. Books and Supplies	4000-4999	2,147,886.00	-12.62%	1,876,734.00	-3.21%	1,816,533.00
5. Services and Other Operating Expenditures	5000-5999	5,092,301.00	2.92%	5,240,914.00	2.92%	5,393,945.00
6. Capital Outlay	6000-6999	768,000.00	88.99%	1,451,460.00	2.92%	1,493,843.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	201,096.00	2.92%	206,968.00	2.92%	213,012.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,254.00)	0.00%	(21,254.00)	2.92%	(21,875.00)
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)						
11. Total (Sum lines B1 thru B10)		45,157,389.00	3.48%	46,729,942.00	2.52%	47,907,494.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		715,045.00		668,885.00		1,181,785.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,050,000.00		3,765,045.00		4,433,930.00
2. Ending Fund Balance (Sum lines C and D1)		3,765,045.00		4,433,930.00		5,615,715.00
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	715,045.00		1,383,930.00		2,472,557.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,000,000.00		3,000,000.00		3,093,158.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,765,045.00		4,433,930.00		5,615,715.00



Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	3,000,000.00		3,000,000.00		3,093,158.00
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	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,000,000.00		3,000,000.00		3,093,158.00
<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.						
The secured tax receipts are projected at a 5.5% increase in the 2017-18 budget. For the multiyear projections, the District's secured tax receipts are projected at an increase of 4.5% for both 2018-19 and 2019-20. Federal and state revenues are projected to be flat. Salaries were increased by step and column. Benefits were increased accordingly to reflect the proposed CalSTRS and CalPERS rates. Consumer price index (CPI) was added to 2018-19 and 2019-20 for supplies and services and adjusted for one-time expenditures (i.e. book adoption). Capital Outlay increased to reflect the District's 4CLE project of renovating classrooms for a learning environment to facilitate better collaboration, creativity, communication, and critical thinking. This means replacing furniture with more flexible options, providing multiple monitors to replace projectors, and adding audio amplification. The cost is estimated to be about \$45,000 per classroom. Supplemental support areas such as libraries are being transformed as well.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	863,198.00	0.00%	863,198.00	0.00%	863,198.00
3. Other State Revenues	8300-8599	1,973,867.00	0.00%	1,973,867.00	0.00%	1,973,867.00
4. Other Local Revenues	8600-8799	1,500,055.00	0.00%	1,500,055.00	0.00%	1,500,055.00
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	8,091,694.00	9.81%	8,885,208.00	8.25%	9,618,541.00
6. Total (Sum lines A1 thru A5c)		12,428,814.00	6.38%	13,222,328.00	5.55%	13,955,661.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,612,123.00		2,664,367.00
b. Step & Column Adjustment				52,244.00		53,289.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,612,123.00	2.00%	2,664,367.00	2.00%	2,717,656.00
2. Classified Salaries						
a. Base Salaries				2,285,456.00		2,303,738.00
b. Step & Column Adjustment				18,282.00		18,430.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,285,456.00	0.80%	2,303,738.00	0.80%	2,322,168.00
3. Employee Benefits	3000-3999	2,956,842.00	10.32%	3,262,120.00	9.73%	3,579,425.00
4. Books and Supplies	4000-4999	459,724.00	26.96%	583,659.00	2.92%	600,702.00
5. Services and Other Operating Expenditures	5000-5999	3,455,866.00	2.92%	3,556,775.00	2.92%	3,660,628.00
6. Capital Outlay	6000-6999	427,549.00	43.67%	614,279.00	35.24%	830,756.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	210,000.00	2.92%	216,136.00	2.92%	222,451.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	21,254.00	0.00%	21,254.00	2.92%	21,875.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,428,814.00	6.38%	13,222,328.00	5.55%	13,955,661.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,570,846.00		2,570,846.00		2,570,846.00
2. Ending Fund Balance (Sum lines C and D1)		2,570,846.00		2,570,846.00		2,570,846.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,570,846.00		2,570,846.00		2,570,846.00
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)		2,570,846.00		2,570,846.00		2,570,846.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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.						
Consumer Price Index (CPI) were added to 2018-19 and 2019-20 for non-salary expenditures and adjusted to reflect one-time expenditures. Salaries were increased by step and column. Benefits were increased accordingly to reflect increased pension costs. Health and welfare remained at the District cap as negotiation settlements for 2017-18 have not concluded. Capital Outlay increased to reflect the District's 4CLE project of renovating classrooms for a learning environment to facilitate better collaboration, creativity, communication, and critical thinking. This means replacing furniture with more flexible options, providing multiple monitors to replace projectors, and adding audio amplification. The cost is estimated to be about \$45,000 per classroom. Supplemental support areas such as libraries are being transformed as well.						

July 1 Budget  
2016-17 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				
01 GENERAL FUND								
Expenditure Detail	10,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					500,000.00	2,265,000.00		
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	(10,000.00)	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					0.00	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	500,000.00		
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  
2016-17 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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							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					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
TOTALS	10,000.00	(10,000.00)	0.00	0.00	2,765,000.00	2,765,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	15,625.00	0.00	0.00	0.00				
Other Sources/Uses Detail					125,000.00	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	(15,625.00)	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					0.00	0.00		
Fund Reconciliation								
16 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	125,000.00		
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								

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

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	15,625.00	(15,625.00)	0.00	0.00	2,390,000.00	2,390,000.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	41,735.00	-54.5%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			92,235.00	42,235.00	-54.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	34,642.00	59,804.00	72.6%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,492.00	10,600.00	93.0%
4) Books and Supplies		4000-4999	16,100.00	20,366.00	26.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	67,100.00	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			123,334.00	90,770.00	-26.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,099.00)	(48,535.00)	56.1%
<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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,099.00)	(48,535.00)	56.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,634.00	48,535.00	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,634.00	48,535.00	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,634.00	48,535.00	-39.1%
2) Ending Balance, June 30 (E + F1e)			48,535.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,535.00	0.00	-100.0%
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	2016-17 Estimated Actuals	2017-18 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 Fund		9130	0.00		
d) with Fiscal Agent		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	2016-17 Estimated Actuals	2017-18 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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	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%
<b>TOTAL, FEDERAL REVENUE</b>			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	41,735.00	-54.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			91,735.00	41,735.00	-54.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent 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	500.00	500.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	0.0%
<b>TOTAL, REVENUES</b>			92,235.00	42,235.00	-54.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	34,642.00	59,804.00	72.6%
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			34,642.00	59,804.00	72.6%
<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	4,611.00	8,660.00	87.8%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	203.00	1,140.00	461.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.00	30.00	66.7%
Workers' Compensation		3601-3602	660.00	770.00	16.7%
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			5,492.00	10,600.00	93.0%
<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	2,500.00	500.00	-80.0%
Noncapitalized Equipment		4400	13,600.00	19,866.00	46.1%
TOTAL, BOOKS AND SUPPLIES			16,100.00	20,366.00	26.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	67,100.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,100.00	0.00	-100.0%
<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 All Funds Final Budget					125

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			123,334.00	90,770.00	-26.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	41,735.00	-54.5%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			92,235.00	42,235.00	-54.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		49,234.00	90,770.00	84.4%
2) Instruction - Related Services	2000-2999		74,100.00	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			123,334.00	90,770.00	-26.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(31,099.00)	(48,535.00)	56.1%
<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	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,099.00)	(48,535.00)	56.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,634.00	48,535.00	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,634.00	48,535.00	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,634.00	48,535.00	-39.1%
2) Ending Balance, June 30 (E + F1e)			48,535.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,535.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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	2016-17 Estimated Actuals	2017-18 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	147,000.00	0.0%
3) Other State Revenue		8300-8599	8,200.00	8,200.00	0.0%
4) Other Local Revenue		8600-8799	573,600.00	595,200.00	3.8%
5) TOTAL, REVENUES			728,800.00	750,400.00	3.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	462,179.00	465,695.00	0.8%
3) Employee Benefits		3000-3999	94,572.00	95,432.00	0.9%
4) Books and Supplies		4000-4999	339,000.00	352,000.00	3.8%
5) Services and Other Operating Expenditures		5000-5999	12,150.00	6,525.00	-46.3%
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			907,901.00	919,652.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(179,101.00)	(169,252.00)	-5.5%
<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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,101.00)	(4,252.00)	-69.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,001.00	38,900.00	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,001.00	38,900.00	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,001.00	38,900.00	-26.6%
2) Ending Balance, June 30 (E + F1e)			38,900.00	34,648.00	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	6,826.00	6,826.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,779.00	26,527.00	-13.8%
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	2016-17 Estimated Actuals	2017-18 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 Fund		9130	0.00		
d) with Fiscal Agent		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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	147,000.00	147,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			147,000.00	147,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	8,200.00	8,200.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			8,200.00	8,200.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	571,400.00	593,000.00	3.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
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	1,700.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			573,600.00	595,200.00	3.8%
<b>TOTAL, REVENUES</b>			728,800.00	750,400.00	3.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	364,148.00	367,664.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	98,031.00	98,031.00	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			462,179.00	465,695.00	0.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,371.00	51,231.00	1.7%
OASDI/Medicare/Alternative		3301-3302	35,570.00	35,570.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	254.00	254.00	0.0%
Workers' Compensation		3601-3602	8,377.00	8,377.00	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			94,572.00	95,432.00	0.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,000.00	24,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	315,000.00	328,000.00	4.1%
TOTAL, BOOKS AND SUPPLIES			339,000.00	352,000.00	3.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	526.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,000.00)	(15,625.00)	56.3%
Professional/Consulting Services and Operating Expenditures		5800	18,249.00	18,249.00	0.0%
Communications		5900	975.00	975.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,150.00	6,525.00	-46.3%
<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%
TOTAL, EXPENDITURES			907,901.00	919,652.00	1.3%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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 (a - b + c - d + e)</b>			165,000.00	165,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	147,000.00	0.0%
3) Other State Revenue		8300-8599	8,200.00	8,200.00	0.0%
4) Other Local Revenue		8600-8799	573,600.00	595,200.00	3.8%
5) TOTAL, REVENUES			728,800.00	750,400.00	3.0%
<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		907,901.00	919,652.00	1.3%
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			907,901.00	919,652.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(179,101.00)	(169,252.00)	-5.5%
<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	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,101.00)	(4,252.00)	-69.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,001.00	38,900.00	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,001.00	38,900.00	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,001.00	38,900.00	-26.6%
2) Ending Balance, June 30 (E + F1e)			38,900.00	34,648.00	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	6,826.00	6,826.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,779.00	26,527.00	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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	2016-17 Estimated Actuals	2017-18 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	110,000.00	117,000.00	6.4%
5) TOTAL, REVENUES			110,000.00	117,000.00	6.4%
<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>			110,000.00	117,000.00	6.4%
<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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			110,000.00	117,000.00	6.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,011,875.00	16,121,875.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,011,875.00	16,121,875.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,011,875.00	16,121,875.00	0.7%
2) Ending Balance, June 30 (E + F1e)			16,121,875.00	16,238,875.00	0.7%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	16,121,875.00	16,238,875.00	0.7%
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	2016-17 Estimated Actuals	2017-18 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 Fund		9130	0.00		
d) with Fiscal Agent		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		

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	110,000.00	117,000.00	6.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,000.00	117,000.00	6.4%
TOTAL, REVENUES			110,000.00	117,000.00	6.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
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/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 (a - b + c - d + e)</b>			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	110,000.00	117,000.00	6.4%
5) TOTAL, REVENUES			110,000.00	117,000.00	6.4%
<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>			110,000.00	117,000.00	6.4%
<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	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			110,000.00	117,000.00	6.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,011,875.00	16,121,875.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,011,875.00	16,121,875.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,011,875.00	16,121,875.00	0.7%
2) Ending Balance, June 30 (E + F1e)			16,121,875.00	16,238,875.00	0.7%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	16,121,875.00	16,238,875.00	0.7%
d) Assigned					
Other Assignments (by Resource/Object)		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	2016-17 Estimated Actuals	2017-18 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	201,846.00	201,000.00	-0.4%
5) TOTAL, REVENUES			201,846.00	201,000.00	-0.4%
<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	7,032.00	7,100.00	1.0%
6) Capital Outlay		6000-6999	273,801.00	157,400.00	-42.5%
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			280,833.00	164,500.00	-41.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(78,987.00)	36,500.00	-146.2%
<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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(78,987.00)	36,500.00	-146.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	236,387.00	157,400.00	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			236,387.00	157,400.00	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			236,387.00	157,400.00	-33.4%
2) Ending Balance, June 30 (E + F1e)			157,400.00	193,900.00	23.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	157,400.00	193,900.00	23.2%
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	2016-17 Estimated Actuals	2017-18 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 Fund		9130	0.00		
d) with Fiscal Agent		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	2016-17 Estimated Actuals	2017-18 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%
<b>TOTAL, OTHER STATE REVENUE</b>			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	1,846.00	1,000.00	-45.8%
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	200,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			201,846.00	201,000.00	-0.4%
<b>TOTAL, REVENUES</b>			201,846.00	201,000.00	-0.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	2016-17 Estimated Actuals	2017-18 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	7,032.00	7,100.00	1.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,032.00</b>	<b>7,100.00</b>	<b>1.0%</b>
<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	273,801.00	157,400.00	-42.5%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>273,801.00</b>	<b>157,400.00</b>	<b>-42.5%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>280,833.00</b>	<b>164,500.00</b>	<b>-41.4%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	201,846.00	201,000.00	-0.4%
5) TOTAL, REVENUES			201,846.00	201,000.00	-0.4%
<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		280,833.00	164,500.00	-41.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			280,833.00	164,500.00	-41.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(78,987.00)	36,500.00	-146.2%
<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	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(78,987.00)	36,500.00	-146.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	236,387.00	157,400.00	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			236,387.00	157,400.00	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			236,387.00	157,400.00	-33.4%
2) Ending Balance, June 30 (E + F1e)			157,400.00	193,900.00	23.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	157,400.00	193,900.00	23.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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	2016-17 Estimated Actuals	2017-18 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	83,000.00	61,000.00	-26.5%
5) TOTAL, REVENUES			83,000.00	61,000.00	-26.5%
<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	8,712,752.00	4,256,230.00	-51.1%
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			8,712,752.00	4,256,230.00	-51.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,629,752.00)	(4,195,230.00)	-51.4%
<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	500,000.00	125,000.00	-75.0%
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			1,600,000.00	1,975,000.00	23.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,029,752.00)	(2,220,230.00)	-68.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,472,298.00	9,442,546.00	-42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,472,298.00	9,442,546.00	-42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,472,298.00	9,442,546.00	-42.7%
2) Ending Balance, June 30 (E + F1e)			9,442,546.00	7,222,316.00	-23.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,442,546.00	7,222,316.00	-23.5%
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	2016-17 Estimated Actuals	2017-18 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 Fund		9130	0.00		
d) with Fiscal Agent		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	2016-17 Estimated Actuals	2017-18 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	83,000.00	61,000.00	-26.5%
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			83,000.00	61,000.00	-26.5%
TOTAL, REVENUES			83,000.00	61,000.00	-26.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	2016-17 Estimated Actuals	2017-18 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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,156,938.00	815,000.00	-62.2%
Buildings and Improvements of Buildings		6200	6,457,000.00	3,441,230.00	-46.7%
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	98,814.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			8,712,752.00	4,256,230.00	-51.1%
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			8,712,752.00	4,256,230.00	-51.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent 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	500,000.00	125,000.00	-75.0%
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			500,000.00	125,000.00	-75.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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)			1,600,000.00	1,975,000.00	23.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	83,000.00	61,000.00	-26.5%
5) TOTAL, REVENUES			83,000.00	61,000.00	-26.5%
<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		8,712,752.00	4,256,230.00	-51.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,712,752.00	4,256,230.00	-51.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,629,752.00)	(4,195,230.00)	-51.4%
<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	500,000.00	125,000.00	-75.0%
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			1,600,000.00	1,975,000.00	23.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,029,752.00)	(2,220,230.00)	-68.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,472,298.00	9,442,546.00	-42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,472,298.00	9,442,546.00	-42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,472,298.00	9,442,546.00	-42.7%
2) Ending Balance, June 30 (E + F1e)			9,442,546.00	7,222,316.00	-23.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,442,546.00	7,222,316.00	-23.5%
d) Assigned					
Other Assignments (by Resource/Object)		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	2016-17 Estimated Actuals	2017-18 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	2,619,661.00	2,782,682.00	6.2%
5) TOTAL, REVENUES			2,619,661.00	2,782,682.00	6.2%
<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	2,569,050.00	2,632,950.00	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,569,050.00	2,632,950.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			50,611.00	149,732.00	195.8%
<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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,611.00	149,732.00	195.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,959,232.00	2,009,843.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,959,232.00	2,009,843.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,959,232.00	2,009,843.00	2.6%
2) Ending Balance, June 30 (E + F1e)			2,009,843.00	2,159,575.00	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,009,843.00	2,159,575.00	7.4%
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	2016-17 Estimated Actuals	2017-18 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 Fund		9130	0.00		
d) with Fiscal Agent		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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,485,877.00	2,648,898.00	6.6%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	47,582.00	47,582.00	0.0%
Supplemental Taxes		8614	79,718.00	79,718.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,484.00	6,484.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,619,661.00	2,782,682.00	6.2%
<b>TOTAL, REVENUES</b>			2,619,661.00	2,782,682.00	6.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,335,000.00	1,455,000.00	9.0%
Bond Interest and Other Service Charges		7434	1,234,050.00	1,177,950.00	-4.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			2,569,050.00	2,632,950.00	2.5%
<b>TOTAL, EXPENDITURES</b>			2,569,050.00	2,632,950.00	2.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	2016-17 Estimated Actuals	2017-18 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	2,619,661.00	2,782,682.00	6.2%
5) TOTAL, REVENUES			2,619,661.00	2,782,682.00	6.2%
<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	2,569,050.00	2,632,950.00	2.5%
10) TOTAL, EXPENDITURES			2,569,050.00	2,632,950.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			50,611.00	149,732.00	195.8%
<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	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,611.00	149,732.00	195.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,959,232.00	2,009,843.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,959,232.00	2,009,843.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,959,232.00	2,009,843.00	2.6%
2) Ending Balance, June 30 (E + F1e)			2,009,843.00	2,159,575.00	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,009,843.00	2,159,575.00	7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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July 1 Budget  
2016-17 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

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

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  
2017-18 Budget  
Technical Review Checks

Laguna Beach Unified

Orange County

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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>
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CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
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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

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

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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

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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.

## 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 revenue limits or 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 Education 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)

**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).

**AB 8**, 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.