

Liberty Union High School District

District Budget
2017-2018



Budget Public Hearing June 14, 2017
Final Budget Adoption – June 21, 2017

Liberty Union High School District

District Budget 2017-2018

Board of Trustees

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Liberty Union High School District District Budget 2017-2018

Contents

Overview & General Fund Summary

- 2016-17 Power Point Presentation and Narrative
- 2016-17 Budget Comparison to Estimated Actuals

Local Control Funding Formula

- Budget Assumptions
- Multi Year Projection
- LCFF Assumptions
- LCFF Summary
- CBEDS vs P-2

Enrollment

- Enrollment - Monthly
- Enrollment - Grade Level
- Enrollment - Elementary School District
- ADA P-2 Annual

Allocations and Contributions

- Site Allocations
- FTE Allocation by Resource
- Contributions to Restricted Programs

Long Term Liabilities

- Capital Leases and Long-Term Liabilities Summary
- Capital Leases and Long-Term Liabilities Detail
- Debt Service Payments
- Outstanding GO Bonds
- Assessed Valuation

Fund Data

- Fund Summary
- General Fund Detail
- Other Funds

SACS Forms

- Official District Budget 2017-2018

Local Control Accountability Plan

- District LCAP and Annual Update



2017-18 Budget Summary

Liberty Union High School District
June 14, 2017 Public Hearing
June 21, 2017 Budget Adoption



Introduction

- **Present the 2017-18 Proposed Budget Report during Public Hearing.**
- **The Board is legally required to adopt the annual budget for the Liberty Union High School District on or before July 1.**
- **On June 21, 2017, the 2017-18 Budget will be on the agenda for Board Approval with changes from public hearing.**

History of Enrollment

Enrollment from 2013-14 to projected 2019-20

Enrollment*	CBEDS/ CALPADS	Enrollment Increase/(Decrease)	% Increase Over Prior Year
2013-14 CBEDS	7,916		
2014-15 CBEDS	8,081	165	2.10%
2015-16 CBEDS	8,186	105	1.30%
2016-17 CBEDS	8,199	13	0.20%
2017-18 CBEDS Projected	8,250	51	0.60%
2018-19 CBEDS Projected	8,300	50	0.60%
2018-19 CBEDS Projected	8,350	50	0.60%

*ADA historically has been approximately 94.4% of enrollment

Key 2017-18 Budget Assumptions

- Based on School Services of California (SSC) dart board
 - COLA (base grant only) 1.56%
 - LCFF Gap funding 43.97%
 - Increased 1.85% STRS & 2.57% PERS employer rates
- Based on estimated 2017-18 P-2 ADA @ 7,817.74 (includes COE)
- NO One-time discretionary State Revenues budgeted
- 2017-18 LCFF Revenue increase over prior year \$2.18M
- Additional FTE (LCAP Supplemental and Base)
 - Increase 5 FTE Certificated
 - 2.0 Projected increase in enrollment
 - 2.0 Special Education increase in enrollment
 - 1.0 LCAP Certificated Position
 - Increase 4.8 FTE Classified
 - Special Education Para, Interpreter, LVN

Key 2017-18 Budget Assumptions Cont'd

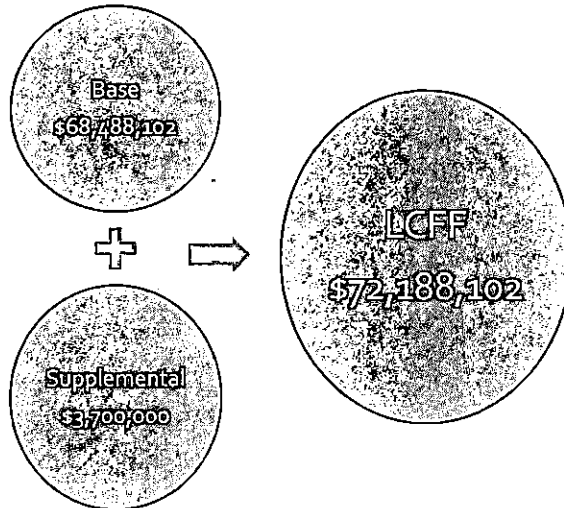
Description	2016-17	2017-18
STRS	12.58%	14.43%
PERS	13.877%	15.531%
MEDICARE/FICA	1.450%	1.450%
	6.200%	6.200%
HEALTH AND WELFARE	\$1,025	\$1,025
(Tier structure Caps effective 1/1/16 & 1/1/17)	\$1,280	\$1,280
	\$1,590	\$1,590
UNEMPLOYMENT INSURANCE	0.05%	0.05%
WORKERS' COMPENSATION	2.8907%	2.6513%
Cash-in-Lieu (Certificated/Classified)	\$185/\$200	\$185/\$200

LCFF/LCAP Base (Core) vs Supplemental

- **Base (Core) Grant**
 - Generated by all students and can be spent to benefit all students
- **Supplemental Grant**
 - Generated by unduplicated number of English Learners, students from poverty and students in foster care
 - Intended to provide additional resources primarily for the benefit of the students that generate them
 - LUHSD % of participation is 30.58%
 - Supplemental total budget for 2017-18 \$3,700,000

(budgeted in general fund resource 0787)

LCFF Calculation



2017-18 Proposed Budget

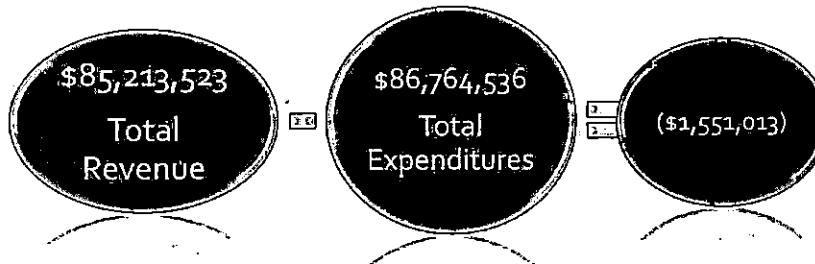
Revenue

• LCFF	\$72,835,102
• Federal	\$1,978,555
• Other State	\$6,744,580
• Other Local	<u>\$3,655,286</u>
• TOTAL	\$85,213,523

Expenditures

• Certificated Salaries	\$37,240,291
• Classified Salaries	\$10,080,251
• Employee Benefits	\$21,131,524
• Books and Supplies	\$ 4,894,827
• Services and Other Operating	\$ 9,862,748
• Capital Outlay and Other outgo	\$ 3,618,470
• Direct/Indirect Costs	<u>\$ (63,575)</u>
• TOTAL	\$86,764,537

2017-18 Total Revenue and Expenditures



2017-18 Proposed Budget as compared to 2016-17 Estimated Actuals

	2016-17 Estimated Actuals	2017-18 Proposed Budget	Difference	%
Local Control Funding Revenue Includes EPA	\$70,557,410	\$72,835,102	\$2,277,692	3.23%
Federal Revenues	2,159,921	1,979,555	(181,366)	-8.40%
Other State Revenues	8,795,374	6,744,580	(2,050,794)	-23.32%
Other Local Revenues	3,926,789	3,655,286	(271,503)	-6.91%
TOTAL REVENUES	\$85,439,494	\$85,213,523	(\$225,971)	-0.26%
Certificated Salaries	\$36,101,118	\$37,240,291	\$1,139,173	3.16%
Classified Salaries	9,641,767	10,080,251	438,484	4.55%
Employee Benefits	19,336,763	21,131,624	1,794,861	9.28%
Books and Supplies	5,526,579	4,894,827	(631,751)	-11.43%
Services & Other	10,081,921	9,862,748	(219,173)	-2.17%
Operating Expenses	1,457,589	260,954	(1,196,635)	-82.10%
Capital Outlay	2,884,633	3,357,516	472,883	16.39%
Other Outgo	(10,000)	(63,575)	(23,575)	-3.1%
Direct Support/Indirect Costs				
TOTAL EXPENDITURES	\$84,990,359	\$86,764,537	\$1,774,178	2.09%
Balance	\$449,135	(\$1,551,013)	(\$2,000,149)	
OTHER FINANCING SOURCES/USES				
Transfers In	0	0	\$	
Transfers Out	1,000,000	0	\$(1,000,000)	
Contributions to/From Restricted				
TOTAL OTHER FINANCING SOURCES				
NET FUND BALANCE	(\$550,965)	(\$1,551,013)	(\$1,000,149)	
FUND BALANCE RESERVES				
Beginning Balance, July 1	\$12,829,236	\$12,278,371	\$(550,865)	
Audit Restatement Adjustments		0	\$	
Ending Balance, June 30	\$12,278,371	\$10,727,357	(\$1,551,013)	

Notes to 2017-18 Budget Comparison to 2016-17 Estimated Actuals

Revenue Notes

- LCFF & property tax increased
- Decrease Title I
- Decrease One time
- Decrease in RDA, Equity Refund from JPA and Interest

Expenditure Notes

- Increase Salary-add'l FTE and Step & Column
- Increase in STRS and PERS
- Decrease Supplies and Materials one time
- Decrease in out side services internet and Title I
- Decrease in Prop 39 projects
- Increase in debt payments
- Decrease in transfers out to fund 40

Changes to Ending Fund Balance

- Change in fund balance (\$1,000,149)

Summary of Ending Fund Balance - Proposition 2

Adopted Budget 2017-18 Budget Attachment Balances in Excess of Minimum Reserve Requirements			
Form	Fund	2017-18 Budget	Reference Resource 0000-1999, Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$10,341,008	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$10,727,358	
District Standard Reserve Level		\$1,735,291	Form 01 CS Line 108-4 (enter % from line 5-4 of 01CS)
Less District Minimum Reserve for Economic Uncertainties		\$2,602,516	Form 01CS Line 108-7 (enter the % from line 7 of 01CS)
Remaining Balance to Substantiate Need		\$6,389,131	
Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2016-17 Budget	Description of Need
01	General Fund/County School Service Fund	\$3,626,590	Restricted Resources
01	General Fund/County School Service Fund	\$10,000	Revolving Account
01	General Fund/County School Service Fund	\$48,203	Locally Restricted - Donations
01	General Fund/County School Service Fund	\$1,520,000	Reserved for Technology purchases
01	General Fund/County School Service Fund	\$241,317	Reserved for LCAP Supplemental
01	General Fund/County School Service Fund	\$963,000	Undesignated for anticipated expenditures
17	N/A	\$0.00	
Total of Substantiated Needs		\$6,389,131.00	
Remaining Unsubstantiated Balance		\$0.00	Balance should be Zero
<small>Educators Code Section 42127 (a)(3) requires a county to participate in a state or constitutionally approved or disapproved school district program if the district does not provide for LC 42127 (a)(3)(B) public review and disclosure on the public budget hearing.</small>			

Multi-Year Projection Assumptions

Multi-Year Projection Assumptions 2017-2018 Proposed Budget	2017-18	2018-19	2019-20
Enrollment (Estimated- LUHSD & NPS)	8,250.00	8,300.00	8,350.00
LUHSD COE Enrollment	50.00	50.00	50.00
LCFF Enrollment	8,300.00	8,350.00	8,400.00
P2 ADA District (Estimated)	7,772.74	7,819.85	7,866.96
P2 ADA COE (Estimated)	45.00	45.00	45.00
TOTAL LCFF P2 ADA	7,817.74	7,864.85	7,911.96
Statutory COLA on Base Grant	1.56%	2.40%	2.53%
LCFF Gap Funding estimates (43.97%, 39.03%, 41.51%)	\$1,811,408	\$1,532,187	\$1,745,615
California Lottery Unrestricted	\$140.00	\$140.00	\$140.00
California Lottery Restricted	\$41.00	\$41.00	\$41.00
One Time Revenue- Unrestricted	\$0	\$0.00	\$0.00
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	1.00%	1.00%	1.00%
Work Year Certificated	185	185	185
STR's Employer Contribution Rates (+1.85% in each out years)	14.4300%	16.2800%	18.1300%
STR's Employer Estimated Increases -includes for add FTE	\$808,671	\$702,559	\$709,888
PER's Employer Contribution Rates (out years +1.612% & +1.60%)	15.531%	18.100%	20.800%
PER's Employer Estimated Increases	\$225,300	\$218,508	\$150,561
California CPI	2.72%	2.92%	2.60%
Interest Rate 10 Year Treasury	2.50%	2.70%	2.90%

Multi-Year Projection

2017-18 Original Budget MYP	Original Budget 2017-18	Year 1 2018-19	Year 2 2019-20
Revenues			
LCFF Revenue Sources	\$72,833,102	\$74,778,506	\$76,943,681
Federal Revenues	\$2,978,588	\$2,000,319	\$2,048,727
Other State Revenues	\$6,744,580	\$6,644,585	\$7,009,155
Other Local Revenues	\$3,655,388	\$3,655,286	\$3,655,286
Total Revenues	\$86,211,658	\$86,478,696	\$89,656,849
Expenditures			
Certificated Salaries	\$57,340,391	\$57,639,684	\$58,587,378
Classified Salaries	\$10,080,253	\$10,179,643	\$10,267,289
Employee Benefits	\$23,181,574	\$22,987,430	\$23,533,647
Books and Supplies	\$4,894,827	\$4,593,661	\$4,715,075
Services and Other Operating	\$9,883,748	\$9,972,034	\$10,100,493
Capital Outlay	\$260,554	\$24,396	\$24,396
Other Outgo	\$3,337,516	\$3,337,516	\$3,337,516
Direct Support/Indirect Cost	(\$63,375)	(\$63,375)	(\$63,375)
Total Expenditures	\$86,704,536	\$88,705,609	\$90,305,410
Excess (Deficiency) of Revenues Over Expenditures	(\$4,492,878)	(\$2,226,913)	(\$7,648,561)
Other Financing Sources/Uses			
Interfund Transfers In	\$0	\$0	\$0
Interfund Transfers Out	\$0	\$0	\$0
Total Other Financing Sources/Uses	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance	(\$4,492,878)	(\$2,226,913)	(\$7,648,561)
Fund Balance			
Beginning Fund Balance	\$12,276,371	\$10,727,558	\$9,750,845
Audit Adjustments	\$0	\$0	\$0
Other Restatements	\$0	\$0	\$0
Adjusted Beginning Fund Balance	\$12,276,371	\$10,727,558	\$9,750,845
Ending Fund Balance	\$7,783,493	\$8,500,645	\$2,102,284
Components of Ending Fund Balance			
Revolving Cash	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	\$3,826,590	\$2,900,000	\$2,000,000
Locally Restricted Programs	\$48,203	\$50,000	\$25,000
Reserve for textbook adoptions	\$0	\$0	\$0
Reserve for Technology	\$1,500,000	\$1,500,000	\$1,500,000
Reserve for Supplemental	\$241,898	\$0	\$0
Reserve for Economic Uncertainty 1%	\$2,000,000	\$2,000,000	\$2,229,282
Board Reserve for Economic Uncertainty 2%	\$1,785,291	\$2,765,100	\$1,819,808
Undesignated/Unappropriated	\$393,000	\$1,276,095	\$667,984

General Fund Summary

- **Based on the Governor's May Revise proposals**
 - LUHSD will be able to maintain state required reserves and fiscal solvency
 - LCFF funding increase from \$9,005 to \$9,234 per ADA
- **Monitor state budget adoption & Next Steps**
 - Prepare a 45 Day Revise if changes are needed to align LUHSD budget with final state budget
 - Monitor enrollment
 - MYP LCFF Revenue projections –Gap Funding % changes
- **Implementation of Measure U**

Other Funds-Estimated Ending Balance

Other Funds								
	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	\$386,892	\$338,791	\$806,728	\$5,307,289	\$629,108	\$581,522	\$204,590	\$79,125
REVENUES	\$1,680,482	\$1,312,726	\$1,109,847	\$1,620,000	\$1,000	\$1,000	\$3,234,546	\$4,246
EXPENDITURES	\$1,690,992	\$1,427,728	\$812,481	\$1,117,562	\$460,090	\$516,000	\$3,273,311	\$16,100
Excess (Deficiency of Revenue over Expenditures	(\$10,510)	(\$115,002)	\$297,366	\$502,438	(\$459,090)	(\$515,000)	(\$38,765)	(\$11,854)
Transfer In/Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase/(Decrease) in Fund Balance	(\$10,510)	(\$115,002)	\$297,366	\$502,438	(\$459,090)	(\$515,000)	(\$38,765)	(\$11,854)
Ending Fund Balance	\$376,382	\$223,789	\$1,104,094	\$5,809,727	\$170,018	\$66,522	\$165,825	\$67,271

Capital Lease Payments – Outstanding Debt

	Fund 25	Fund 14	Fund 01	Fund 35	Fund 01	
	KHN	Sun Trust	Freedom	La Paloma	Cisco Technology Upgrade	
	Construction	Siemens	Project	La Paloma		Totals
Asset Cost	4,000,000	801,462	1,747,000	6,020,000	7,057,428	19,715,890
Amount Financed	5,550,658	1,084,100	2,110,899	8,515,397	7,775,891	
Total Payments						
2017/18	370,346	0	0	463,317	945,768	1,779,431
2018/19	370,346	0	0	463,317	945,768	1,779,431
2019/20	370,346	0	0	463,317	945,768	1,779,431
2020/21	370,346	0	0	463,317	945,768	1,779,431
2021/22	370,346	0	0	463,317	945,768	1,779,431
2022/23	370,346	0	0	463,317		833,663
2023/24	0	0	0	463,317		463,317
2024/25	0	0	0	463,317		463,317
2025/26	0	0	0	463,317		463,317
2026/27	0	0	0	463,317		463,317
2027/28	0	0	0	463,317		463,317
2028/29	0	0	0	463,317		463,317
2029/30	0	0	0	463,317		463,317
Prnt. Pymts	3,328,582	1,084,100	2,110,899	2,492,270	3,047,063	12,062,904
Int. Pymts	2,222,075	0	0	6,023,126	4,728,828	12,974,039
Total	5,550,657	1,084,100	2,110,899	8,515,396	7,775,891	25,036,943
Principal Payments	4,000,000	801,462	1,747,000	6,020,000	7,057,428	19,625,890
Interest Payments	1,550,658	282,638	363,897	2,495,397	718,463	5,411,053
Total Payments	5,550,658	1,084,100	2,110,897	8,515,397	7,775,891	25,036,943

*Fund 35 will be depleted and prnt will need to be moved to general fund.



Questions



Quote from Governor's 2017-18 Budget Summary....

"...Over the past year, however, state revenues began to lag expectations. Compared to the 2016 Budget signed in June, the January Budget revenue forecast reflected a \$5.8 billion reduction. Since January, the stock market has surged. As a result, the May Revision reflects higher revenues of \$2.5 billion. Yet, this forecast remains \$3.3 billion below the 2016 Budget forecast from one year ago. Consequently, the budget — which remained precariously balanced even in the strongest revenue years— is considerably more constrained than in any year since 2012. ..."

Staff will update budget with input from public hearing and will bring final budget adoption for Board approval of the 2017-18 Budget on June 21, 2017

Liberty Union High School District Narrative of the District Budget for 2017-18

- Introduction and the State Budget -

School districts in California are required by law to adopt budgets by June 30th of each year. The California State Constitution requires the legislature to approve and forward a budget to the Governor by June 15th and the Governor is then required to approve the State Budget Act by June 30th.

Our initial budget is always based on the Governor's May Revision budget proposals. In mid-May the Governor released the May Revision of the 2017-18 Budget. The May Revision includes total funding of \$92.3 billion (\$54.2 billion General Fund and \$38.1 billion other funds) for all K-12 Education programs.

The May revision proposes to continue with funding ongoing resources to further advance core priorities of the Administration to invest in the Local Control Funding Formula (LCFF). LCFF is the primary mechanism for distribution funding to support all students attending K-12 public schools in California. The May Revision includes an increase 1.56% in cost of living adjustments for both LCFF base and categorical program funds. The gap funding was increased by an additional \$661 million to a total of \$1.4 billion with the May Revision. The gap percentage for 2017-18 is now estimated at 43.97% and LCFF implementation through 2017-18 is now projected to be 97% complete. The May Revision also proposes an additional \$290 million of one-time discretionary funding, however these funds are proposed to be disbursed in May 2019. Since these funds will not be received in the 2017-18 fiscal year, they are not included in the Budget. At the time of payment these funds will offset any applicable mandate reimbursement claims.

A critical part to the budget process is the Local Control Accountability Plan (LCAP). Districts are required to adopt LCAP in conjunction with the annual budget. The LCAP is a district planning document that addresses the states eight priorities. It also includes districts annual goals for all pupils in addition to outlining goals specifically for each subgroup of pupils in the districts unduplicated count. In 2017-18, the district budgeted \$3.7M in the general fund resource 0787 of LCFF supplemental funds to support actions to improve services above what is provided for all students that will serve the subgroups. This plan is a living document that requires annual updates.

Our budget is also a living document and our practice is to make adjustments frequently to ensure it remains accurate. These adjustments are brought to the Board during interim reporting for review and approval. Our formal budget reports that will occur during the year include the First Interim Report (period ending October 31, presented in December), Second Interim Report (period ending January 31, presented in March), and the Unaudited Financial Statement Report after the conclusion of the year (presented in September).

- General Fund (Fund 01) -

The proposed District General Fund Budget is presented in summary format. **Please refer to the General Fund Budget (Form 01, pages 1-3) under the "Sacs Forms" tab in the budget binder when reviewing the balance of this narrative.**

Revenues -

Our major source of funding is the Local Control Funding Formula (LCFF). These unrestricted funds are comprised of state funds and local property tax revenues. The LCFF dollars are based on our total ADA (Average Daily Attendance) by grade span K-3, 4-5, 6-8 and 9-12 with additional add on grants for grade span adjustments and a 20% supplemental grant for English learners, students from low-income families, homeless and foster youth. The supplemental dollars are based on our unduplicated count percentage of 30.58%. **In 2017-18, our average net LCFF amount per ADA is \$9,234.** This per ADA is based on using 43.97% GAP funding and is an increase of \$229 per ADA compared to the prior year LCFF funding level. Of this increase, approximately \$82 per ADA is supplemental funds, which can be found in the unrestricted budget resource 0787, and must be used to provide increased services for the unduplicated count pupils.

For 2017-18 our projected enrollment including our NPS and COE Special Education students is 8,350, and our projected funding ADA is based on 7,817.74.

Federal revenue has decreased by \$181,366 or -8.4%. This decrease is due to deferred revenue that was booked in prior year for Title II and Title III.

Other State Revenue decreased by \$2,050,794 or 23.32%. This change is due to a combination of no one-time per ADA state revenue of \$1.6M, decrease of Prop 30 revenue of \$430K and College Readiness and Testing of \$384K. It also includes increase in GASB 68 STRs on Behalf calculation of \$358K and additional CTEIG \$61K.

Local Revenue decreased by \$271,503 or 6.91%. Revenues in this category that decreased were Redevelopment \$177K, JPA Equity refund \$69k and Interest \$25K.

Expenditures -

Certificated salaries are increased by \$1,139,173 or 3.16%. This change reflects an additional 4.0 FTE certificated staff. 2.0 FTE and 2.0 FTE Special Education Certificated were added due to projected increased enrollment, 1.0 FTE for C&I Director. This C&I Director position is to improve our services for students based on our goals and input from several LCAP community meetings. In addition to the increased staffing, the budget includes increased for certificated Step and Column increases.

Classified salaries are increased by \$438,494 or 4.55 %. This increase includes an increase of 4.8 FTE for classified positions. In addition to the increased staffing, the budget includes increases for classified Step and Column increases.

Employee benefits are increased by \$1,794,761 or 9.28%. The increases are due to the increase in employer costs related to additional FTE, State's immediate action to address the STRS unfunded liability and the new GASB 68 requirement. The STRS employer contribution will increase to 14.43% from 12.58%. This 1.85% is a significant increase in additional expenditures of approximately \$565K. GASB 68 entry increased by over \$350K. In addition to STRS, GASB 68 entry, PERS also had a significant increase of 1.654% or \$85K. Lastly, the employer related costs including health benefits increased by over \$461K due to the additional FTE. There was a slight decrease in Workers Compensation rate from 2.8907% to 2.6513% or approximately \$80K.

Book and Supplies are decreased by \$631,751 or -11.43%. Books and supply expenditures changes are primarily due to onetime funds not included budgeted less technology purchases for 2017-18. State textbooks adoption requirements were suspended over the previous years and as a result the District has purchased new text books for the last two years and will continue to budget until all subjects have been addressed.

Services are decreased by \$219,173 or -2.17%. The decrease is due to a combination of decreases in services being provided to the District. We expect a slight decrease in internet, and maintenance and other services from the one-time revenue budgeted from the state in addition to decrease paid with Title I.

Capital expenditures decreased by \$1,196,635 or -82.10%. The decrease in this area reflects our ongoing commitment to maintaining the very nice school facilities within our district. . In 2013-14 we received \$130,000 in Clean Energy funds, which was spent in 2015-16 on a plan to improve energy efficiencies within the district. In 2016-17 we upgraded HVAC units at Freedom using the Prop 39 funds. This was a onetime grant and project was completed which results in a decrease in other building improvements for 2017-18. The budget continues to contribute to what was known as the state deferred maintenance program (Fund 14) using LCFF funding. With the successful passage of Measure U, these bond funds will help continue our commitment to maintaining our facilities.

Other Outgoing Expenditures Increased by \$472,883 or 16.39%. This increase is due to payments toward the districts outstanding debt.

Ending Balance -

Total revenue for 2017-18 is estimated to be \$85,213,523. Total expenditures are estimated at \$86,764,537. The District does not plan to contribute \$1.0M to capital facilities, which was done in the previous 2 years. With the increase STRS and PERS and the modest ADA growth, the proposed budget results in a decrease in the projected fund balance of \$1,551,013. **This amount plus the estimated beginning fund balance for 2017-18 is equal to the estimated ending fund balance of \$10,727,357.** In compliance with Proposition 2, the ending fund balance is comprised of the following components:

\$10,000 (Revolving Cash)
\$3,626,590 (Legally Restricted)
\$2,602,936 (3.0% Reserve for Economic Uncertainty)
\$1,735,291 (2% Board Reserve for Economic Uncertainty)
\$ 48,203 (Assigned to School Sites/Other Programs)
\$ 241,338 (Reserved for LCAP Supplemental)
\$1,500,000 (Reserved for Technology replenishment)
\$ 963,000 (Undesignated for unanticipated expenditures)

\$10,727,357 (Total 17-18 Estimated Ending Balance)

Multi-Year Projection -

The multi-year projection (please see "multi-year projection" tab in budget binder) uses the 2017-18 General Fund Budget as a base and then projects out two subsequent years (2018-19 and 2019-20). The major assumptions and three year projection are as follows:

Multi-Year Projection Assumptions 2017-2018 Proposed Budget	2017-18	2018-19	2019-20
Enrollment (Estimated- LUHSD & NPS)	8,250.00	8,300.00	8,350.00
LUHSD COE Enrollment	50.00	50.00	50.00
LCFF Enrollment	8,300.00	8,350.00	8,400.00
P2 ADA District (Estimated)	7,772.74	7,819.85	7,866.96
P2 ADA COE (Estimated)	45.00	45.00	45.00
TOTAL LCFF P2 ADA	7,817.74	7,864.85	7,911.96
Statutory COLA on Base Grant	1.56%	2.40%	2.53%
LCFF Gap Funding estimates (43.97%, 39.03%, and 41.51%)	\$1,811,408	\$1,532,187	\$1,745,615
California Lottery Unrestricted	\$140.00	\$140.00	\$140.00
California Lottery Restricted	\$41.00	\$41.00	\$41.00
One Time Revenue- Unrestricted	\$0	\$0.00	\$0.00
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	1.00%	1.00%	1.00%
Work Year Certificated	185	185	185
STR's Employer Contribution Rates (+1.85% in each out years)	14.4300%	16.2800%	18.1300%
STR's Employer Estimated Increases -includes for add FTE	\$808,671	\$702,559	\$709,888
PER's Employer Contribution Rates (out years +1.612% & +1.60%)	15.531%	18.100%	20.800%
PER's Employer Estimated Increases	\$225,300	\$218,508	\$150,561
California CPI	2.72%	2.92%	2.60%
Interest Rate 10 Year Treasury	2.50%	2.70%	2.90%

The MYP uses SSC Dart Board assumptions and includes an increase in ADA for 2017-18, 2018-19 and 2019-20 of 50 for each year. This District along with many others, have relied on SSC assumptions to prepare MYP's. The Dart Board assumes modest economic expansion with the LCFF revenue gap funding assumptions of 39.03% (18-19) and 41.51% (19-20). These LCFF revenue gap funding increases are conservative assumptions compared to the Department of Finance (DOF) and FCMAT revenue projections. Staff will be continue to monitor the assumptions and keep the Board updated on them for future financial revenue MYP projections. The revenue projections includes the expiration of the sales tax revenue from the passage of Prop 30.

Based on the assumptions included in the 2017-18 budget and multi-year projection, we are projecting continued fiscal solvency for our district through 2019-20.

2017-18 Original Budget MYP	Object Code	Original Budget 2017-18	Year 1 2018-19	Year 2 2019-20
Revenues				
LCFF Revenue Sources	8010 - 8099	\$72,835,102	\$74,778,306	\$76,943,681
Federal Revenues	8100 - 8299	\$1,978,555	\$2,000,319	\$2,048,727
Other State Revenues	8300 - 8599	\$6,744,580	\$6,844,565	\$7,009,155
Other Local Revenues	8600 - 8799	\$3,655,286	\$3,655,286	\$3,655,286
Total Revenues		\$85,213,523	\$87,278,476	\$89,656,849
Expenditures				
Certificated Salaries	1000 - 1999	\$37,240,291	\$37,839,694	\$38,557,278
Classified Salaries	2000 - 2999	\$10,080,251	\$10,173,643	\$10,267,259
Employee Benefits	3000 - 3999	\$21,131,524	\$22,287,420	\$23,523,647
Books and Supplies	4000 - 4999	\$4,894,827	\$4,593,861	\$4,715,079
Services and Other Operating	5000 - 5999	\$9,862,748	\$9,972,034	\$10,100,493
Capital Outlay	6000 - 6900	\$260,954	\$94,396	\$54,396
Other Outgo	7000 - 7299	\$3,357,516	\$3,357,516	\$3,820,833
Direct Support/Indirect Cost	7300 - 7399	(\$63,575)	(\$63,575)	(\$63,575)
Total Expenditures		\$86,764,536	\$88,254,989	\$90,975,410
Excess (Deficiency) of Revenues Over Expenditures		(\$1,551,013)	(\$976,513)	(\$1,318,561)
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	\$0	\$0	\$0
Total Other Financing Sources\Uses		\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		(\$1,551,013)	(\$976,513)	(\$1,318,561)
Fund Balance				
Beginning Fund Balance	9791	\$12,278,371	\$10,727,358	\$9,750,845
Audit Adjustments	9793	\$0	\$0	\$0
Other Restatements	9795	\$0	\$0	\$0
Adjusted Beginning Fund Balance		\$12,278,371	\$10,727,358	\$9,750,845
Ending Fund Balance		\$10,727,358	\$9,750,845	\$8,432,284
		12.36%	11.05%	9.27%
Components of Ending Fund Balance				
Revolving Cash	9711	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$3,626,590	\$2,500,000	\$2,000,000
Locally Restricted Programs	9790	\$48,203	\$50,000	\$25,000
Reserve for textbook adoptions	9790	\$0	\$0	\$0
Reserve for Technology	9790	\$1,500,000	\$1,500,000	\$1,500,000
Reserve for Supplemental	9790	\$241,338	\$0	\$0
Reserve for Economic Uncertainty 3%	9789	\$2,602,936	\$2,647,650	\$2,729,262
Board Reserve for Economic Uncertainty 2%	9790	\$1,735,291	\$1,765,100	\$1,819,508
Undesignated/Unappropriated	9790	\$963,000	\$1,278,095	\$348,513

- Other Funds -

All other District funds including Fund 11 (Adult Education), Fund 13 (Food Service), Fund 14 (Deferred Maintenance), Fund 25 (Capital Facilities Fund – Developer Fees), Fund 35 (County Schools Facilities Fund – State Building Fund) and Fund 40 (Special Reserve – Capital Expenditures) have been analyzed, budgeted, balanced and included in this budget. All of these budgets are included in the binder under the “Other Funds” tab.

- Summary -

The May Revision continues to focus on the key elements of the January Budget- carrying out the LCFF for K-12 Education. Once the state budget is adopted we will reevaluate our budget and multiyear projection, apply our budget planning principals and report the changes to the Board during our 45 Day Revise budget report.

This 2017-18 District Budget reflects the Board of Education’s strong commitment to provide the best possible educational experience for our students while remaining fiscally prudent.

**2017-18 Proposed Budget
as compared to 2016-17 Estimated Actuals**

	2016-17 Estimated Actuals	2017-18 Proposed Budget	Difference	%
Local Control Funding				
Revenue includes EPA	\$70,557,410	\$72,835,102	\$2,277,692	3.23%
Federal Revenues	2,159,921	1,978,555	(181,366)	-8.40%
Other State Revenues	8,795,374	6,744,580	(2,050,794)	-23.32%
Other Local Revenues	3,926,789	3,655,286	(271,503)	-6.91%
TOTAL REVENUES	\$85,439,494	\$85,213,523	(\$225,971)	-0.26%
Certificated Salaries	\$36,101,118	\$37,240,291	\$1,139,173	3.16%
Classified Salaries	9,641,757	10,080,251	438,494	4.55%
Employee Benefits	19,336,763	21,131,524	1,794,761	9.28%
Books and Supplies	5,526,579	4,894,827	(631,751)	-11.43%
Services & Other				
Operating Expenses	10,081,921	9,862,748	(219,173)	-2.17%
Capital Outlay	1,457,589	260,954	(1,196,635)	-82.10%
Other Outgo	2,884,633	3,357,516	472,883	16.39%
Direct Support/Indirect Costs	(40,000)	(63,575)	(23,575)	1
TOTAL EXPENDITURES	\$84,990,359	\$86,764,537	\$1,774,178	2.09%
Balance	\$449,135	(\$1,551,013)	(\$2,000,149)	
OTHER FINANCING SOURCES/USES				
Transfers In	0	0	\$ -	
Transfers Out	1,000,000	0	\$ (1,000,000)	
Contributions to/From Restricted				
TOTAL OTHER FINANCING SOURCES				
<u>NET INCREASE/<DECREASE></u>				
<u>IN FUND BALANCE</u>	<u>(\$550,865)</u>	<u>(\$1,551,013)</u>	<u>(\$1,000,149)</u>	
<u>FUND BALANCE, RESERVES</u>				
Beginning Balance, July 1	\$12,829,236	\$12,278,371	\$ (550,865)	
Audit/Restatement Adjustments		0	\$ -	
Ending Balance, June 30	\$12,278,371	\$10,727,357	(\$1,551,013)	

**Notes to 2016-17 Proposed Budget
General Fund - 2016-17 Second Interim**

Note#	Comments	Increase/ (Decrease)
1	Revenue	
	LCFF Revenue and Tax Transfer Increase	\$ 2,277,692
	Federal Revenue - Title I - decrease in def rev & entitlement	\$ (181,366)
	Decrease College Readiness (\$373K), Prop 39 Clean Energy (\$430K), One-Time (\$1.65M), Testing (\$11K) and Increases to STRS on Behalf \$358K and CTEIG \$61K,	\$ (2,050,794)
	Other Local Revenue - Decrease RDA (\$177K), Equity refund JPA (\$69K), Interest (\$25K)	\$ (271,503)
		<u>\$ (225,971)</u>
2	Expenditures	
	Salaries Certificated-4 FTE, 1 C&I, Step & Column	\$ 1,139,173
	Salaries Classified - Step and Increase in SPED classified	\$ 438,494
	Health Benefits & other employer related costs	\$ 1,794,761
	One time \$\$ Decrease Supplies and Materials	\$ (631,751)
	Decreases in internet, one time and other Unrestricted (\$119K), Decrease in Title I (\$130K), Increase in other Restricted \$29K	\$ (219,173)
	Capital Outlay - Decrease in Prop 39	\$ (1,196,635)
	Increase payments to outstanding debt	\$ 472,883
	Increase in Indirect costs from other Funds	\$ (23,575)
		<u>\$ 1,774,178</u>
3	Transfers out of General Fund	
	Decrease contribution to Facilities	\$ (1,000,000)
4	Change in Fund Balance	<u>\$ (1,000,149)</u>

Fund 01 Unrestricted & Restricted 2017-18 Proposed Budget

<u>REVENUES</u>	Unrestricted	Restricted	TOTAL
Local Control Funding			
Revenue includes EPA	\$71,078,817	\$1,756,285	\$72,835,102
Federal Revenues	0	\$1,978,555	\$1,978,555
Other State Revenues	1,585,717	5,158,863	\$6,744,580
Other Local Revenues	1,036,523	2,618,763	\$3,655,286
TOTAL REVENUES	\$73,701,057	\$11,512,466	\$85,213,523
<u>EXPENDITURES</u>			
Certificated Salaries	\$30,690,583	\$6,549,708	\$37,240,291
Classified Salaries	7,011,539	3,068,712	\$10,080,251
Employee Benefits	13,962,078	7,169,446	\$21,131,524
Books and Supplies	3,470,668	1,424,159	\$4,894,827
Services & Other			
Operating Expenses	6,426,084	3,436,664	\$9,862,748
Capital Outlay	185,954	75,000	\$260,954
Other Outgo	945,768	2,411,748	\$3,357,516
Direct Support/Indirect Costs	(104,166)	40,591	(\$63,575)
TOTAL EXPENDITURES	\$62,588,508	\$24,176,028	\$86,764,536
Balance	\$11,112,549	(\$12,663,562)	(\$1,551,013)
OTHER FINANCING SOURCES/USES			
Transfers In	0	0	\$ -
Transfers Out	0	0	\$ -
Contributions to/From Restricted	\$ (11,865,416)	\$ 11,865,416	\$ -
TOTAL OTHER FINANCING SOURCES	\$ (11,865,416)	\$ 11,865,416	\$ -
<u>NET INCREASE/<DECREASE></u>			
<u>IN FUND BALANCE</u>	(\$752,867)	(\$798,146)	(\$1,551,013)
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$7,853,637	\$4,424,734	12,278,371
Audit/Restatement Adjustments	0		0
Ending Balance, June 30	\$7,100,770	\$3,626,588	\$10,727,358

**Adopted Budget
2017-18 Budget Attachment
Balances in Excess of Minimum Reserve Requirements**

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2017-18 Budget
01	General Fund/County School Service Fund	\$10,341,008
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0
Total Assigned and Unassigned Ending Fund Balances		\$10,727,358
District Standard Reserve Level		\$1,735,291
Less District Minimum Reserve for Economic Uncertainties		\$2,602,936
Remaining Balance to Substantiate Need		\$6,389,131

Reference

Resource 0000-1999, Objects 9780/9789/9790

Form 01

Form 17

Form 01CS Line 108-4 (enter % from line B-4 of 01CS)

Form 01CS Line 108-7 (enter the \$ from line 7 of 01CS)

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2016-17 Budget	Description of Need
01	General Fund/County School Service Fund	\$3,626,590	Restricted Resources
01	General Fund/County School Service Fund	\$10,000	Revolving Account
01	General Fund/County School Service Fund	\$48,203	Locally Restricted - Donations
01	General Fund/County School Service Fund	\$1,500,000	Reserved for Technology purchases
01	General Fund/County School Service Fund	\$241,337	Reserved for LCAP Supplemental
01	General Fund/County School Service Fund	\$963,000	Undesignated for unanticipated expenditures
17	N/A	\$0.00	
Total of Substantiated Needs		\$6,389,131.00	

Remaining Unsubstantiated Balance

\$0.00

Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Multi-Year Projection Assumptions 2017-2018 Proposed Budget	2017-18	2018-19	2019-20
Enrollment (Estimated- LUHSD & NPS)	8,250.00	8,300.00	8,350.00
LUHSD COE Enrollment	50.00	50.00	50.00
LCFF Enrollment	8,300.00	8,350.00	8,400.00
P2 ADA District (Estimated)	7,772.74	7,819.85	7,866.96
P2 ADA COE (Estimated)	45.00	45.00	45.00
TOTAL LCFF P2 ADA	7,817.74	7,864.85	7,911.96
Statutory COLA on Base Grant	1.56%	2.40%	2.53%
LCFF Gap Funding estimates (43.97%, 39.03%, 41.51%)	\$1,811,408	\$1,532,187	\$1,745,615
California Lottery Unrestricted	\$140.00	\$140.00	\$140.00
California Lottery Restricted	\$41.00	\$41.00	\$41.00
One Time Revenue- Unrestricted	\$0	\$0.00	\$0.00
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	1.00%	1.00%	1.00%
Work Year Certificated	185	185	185
STR's Employer Contribution Rates (+1.85% in each out years)	14.4300%	16.2800%	18.1300%
STR's Employer Estimated Increases -includes for add FTE	\$808,671	\$702,559	\$709,888
PER's Employer Contribution Rates (out years +1.612% & +1.60%)	15.531%	18.100%	20.800%
PER's Employer Estimated Increases	\$225,300	\$218,508	\$150,561
California CPI	2.72%	2.92%	2.60%
Interest Rate 10 Year Treasury	2.50%	2.70%	2.90%

2017-18 Original Budget

6/5/2017
Board Meeting Date June 14, 2017

2017-18 Original Budget MYP	Object Code	Estimated Actuals 2016-17	Original Budget 2017-18	Year 1 2018-19	Year 2 2019-20
Revenues					
LCFF Revenue Sources	8010 - 8099	\$70,557,410	\$72,835,102	\$74,778,306	\$76,943,681
Federal Revenues	8100 - 8299	\$2,159,921	\$1,978,555	\$2,000,319	\$2,048,727
Other State Revenues	8300 - 8599	\$8,795,374	\$6,744,580	\$6,844,565	\$7,009,155
Other Local Revenues	8600 - 8799	\$3,926,789	\$3,655,286	\$3,655,286	\$3,655,286
Total Revenues		\$85,439,494	\$85,213,523	\$87,278,476	\$89,656,849
Expenditures					
Certificated Salaries	1000 - 1999	\$36,101,118	\$37,240,291	\$37,839,694	\$38,557,278
Classified Salaries	2000 - 2999	\$9,641,757	\$10,080,251	\$10,173,643	\$10,267,259
Employee Benefits	3000 - 3999	\$19,336,763	\$21,131,524	\$22,287,420	\$23,523,647
Books and Supplies	4000 - 4999	\$5,526,579	\$4,894,827	\$4,593,861	\$4,715,079
Services and Other Operating	5000 - 5999	\$10,081,921	\$9,862,748	\$9,972,034	\$10,100,493
Capital Outlay	6000 - 6900	\$1,457,589	\$260,954	\$94,396	\$54,396
Other Outgo	7000 - 7299	\$2,884,633	\$3,357,516	\$3,357,516	\$3,820,833
Direct Support/Indirect Cost	7300 - 7399	(\$40,000)	(\$63,575)	(\$63,575)	(\$63,575)
Total Expenditures		\$84,990,359	\$86,764,536	\$88,254,989	\$90,975,410
Excess (Deficiency) of Revenues Over Expenditures		\$449,135	(\$1,551,013)	(\$976,513)	(\$1,318,561)
Other Financing Sources\Uses					
Interfund Transfers In	8900 - 8929	\$0	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	\$1,000,000	\$0	\$0	\$0
Total Other Financing Sources\Uses		(\$1,000,000)	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		(\$550,865)	(\$1,551,013)	(\$976,513)	(\$1,318,561)
Fund Balance					
Beginning Fund Balance	9791	\$12,829,236	\$12,278,371	\$10,727,358	\$9,750,845
Audit Adjustments	9793	\$0	\$0	\$0	\$0
Other Restatements	9795	\$0	\$0	\$0	\$0
Adjusted Beginning Fund Balance		\$12,829,236	\$12,278,371	\$10,727,358	\$9,750,845
Ending Fund Balance		\$12,278,371	\$10,727,358	\$9,750,845	\$8,432,284
			12.36%	11.05%	9.27%
Components of Ending Fund Balance					
Revolving Cash	9711	\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$4,424,734	\$3,626,590	\$2,500,000	\$2,000,000
Locally Restricted Programs	9790	\$103,634	\$48,203	\$50,000	\$25,000
Reserve for textbook adoptions	9790	\$0	\$0	\$0	\$0
Reserve for Technology	9790	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Reserve for Supplemental	9790	\$1,000,000	\$241,338	\$0	\$0
Reserve for Economic Uncertainty 3%	9789	\$2,549,711	\$2,602,936	\$2,647,650	\$2,729,262
Board Reserve for Economic Uncertainty 2%	9790	\$1,699,807	\$1,735,291	\$1,765,100	\$1,819,508
Undesignated/Unappropriated	9790	\$990,485	\$963,000	\$1,278,095	\$348,513
Negative Shortfall	9790	\$0	\$0	\$0	\$0

Liberty Union High (61721) - 2017-18 BUDGET				
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2017-18	2018-19	2019-20	
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	4,274,031	4,378,735	4,479,120	
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	2,942,500	3,252,049	3,846,102	
3. Difference [1] less [2]	1,331,531	1,126,686	633,018	
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	585,474	439,746	262,766	
GAP funding rate	43.97%	39.03%	41.51%	
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	3,527,974	3,691,795	4,108,868	
6. Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement & Transportation</i>	68,320,598	70,099,543	71,847,845	
LCFF Phase-In Entitlement	72,188,102	74,130,868	76,296,243	
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	5.16%	5.27%	5.72%	
*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.				
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP				
	2017-18	2018-19	2019-20	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 3,527,974	\$ 3,691,795	\$ 4,108,868	
Current year Minimum Proportionality Percentage (MPP)	5.16%	5.27%	5.72%	

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO

Liberty Union High (61721) - 2017-18 BUDGE

6/5/17

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.15%	2.35%
GAP Funding rate	55.03%	43.97%	39.03%	41.51%
Estimated Property Taxes (with RDA)	29,244,377	30,348,333	30,348,333	30,348,833
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 29,244,377	\$ 30,348,333	\$ 30,348,333	\$ 30,348,833
Statewide 90th percentile rate	---	---	---	---

OTHER LCFF TRANSITION ADJUSTMENTS

Enter class size penalties, longer day/longer year penabstrict LCFF Transition Calculation exhibit.

Class size penalties are entered on Miscellaneous AdjG-5).

	2016-17	2017-18	2018-19	2019-20
Floor Adjustments	-			
Miscellaneous Adjustments	-			
Minimum State Aid Adjustments	-			

UNDUPPLICATED PUPIL PERCENTAGE

	2016-17	2017-18	2018-19	2019-20
District Enrollment	8,200	8,250	8,300	8,350
COE Enrollment	50	50	50	50
Total Enrollment	8,250	8,300	8,350	8,400
District Unduplicated Pupil Count	2,514	2,514	2,514	2,514
COE Unduplicated Pupil Count	20	15	15	15
Total Unduplicated Pupil Count	2,534	2,529	2,529	2,529
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	30.72%	30.47%	30.29%	30.11%
Unduplicated Pupil Percentage (%)	30.62%	30.58%	30.49%	30.29%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total currented Charter

School General Purpose BG offset: enter ONLY the Di:

Enter Regular ADA by grade span. Enter 'Ungraded' AD

ADA	ADA to use:	2012-13	2016-17	2017-18	2018-19	2019-20
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CURRENT YEAR ADA:

Grades 1K-3	B-1	-	-			
Grades 4-6	B-2	-	-			
Grades 7-8	B-3	-	-			
Grades 9-12	B-4	7,236.05	7,710.57	7,757.74	7,804.85	7851.96

NPS, NPS-LCI, CDS:

TK-3	E-1	-				
4-6	E-2	-				
7-8	E-3	-				
9-12	E-4	14.13	15.00	15.00	15.00	

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11	-				
4-6	E-7 & E-12	-				
7-8	E-8 & E-13	-				
9-12	E-9 & E-14	49.05	45.00	45.00	45.00	

TOTAL		7,773.75	7,817.74	7,864.85	7,911.96	
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RATIO: District ADA to Enrollment	0.94	0.94	0.94	0.94
RATIO: Combined ADA to Enrollment	0.94	0.94	0.94	0.94

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO

Liberty Union High (61721) - 2017-18 BUDGE

6/5/17

	2016-17	2017-18	2018-19	2019-20
LCFF ADA				
ADA Guarantee - Prior Year	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,676.07	7,710.57	7,757.74	7,804.85
LCFF Subtotal	7,676.07	7,710.57	7,757.74	7,804.85
NSS	-	-	-	-
TOTAL	<u>7,676.07</u>	<u>7,710.57</u>	<u>7,757.74</u>	<u>7,804.85</u>
ADA Guarantee - Current Year				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,710.57	7,757.74	7,804.85	7,851.96
LCFF Subtotal	<u>7,710.57</u>	<u>7,757.74</u>	<u>7,804.85</u>	<u>7,851.96</u>
NSS	-	-	-	-
TOTAL	<u>7,710.57</u>	<u>7,757.74</u>	<u>7,804.85</u>	<u>7,851.96</u>
Change in LCFF ADA (excludes NSS ADA)	34.50 Increase	47.17 Increase	47.11 Increase	47.11 Increase
Funded LCFF ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,710.57	7,757.74	7,804.85	7,851.96
Subtotal	<u>7,710.57</u>	<u>7,757.74</u>	<u>7,804.85</u>	<u>7,851.96</u>
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	63.18	60.00	60.00	60.00
Subtotal	<u>63.18</u>	<u>60.00</u>	<u>60.00</u>	<u>60.00</u>
Total				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,773.75	7,817.74	7,864.85	7,911.96
Subtotal	<u>7,773.75</u>	<u>7,817.74</u>	<u>7,864.85</u>	<u>7,911.96</u>

LCFF Calculator Universal Assumptions
Liberty Union High (61721) - 2017-18 BUDGET

LEA: **Liberty Union High**
 District

61721

Yes

2013-14^{b)}

Projection Title: **2017-18 BUD**

Projection Date: **06/05/17**

	2012-13	2016-17	2017-18	2018-19	2019-20
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>		0.00%	1.56%	2.15%	2.35%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>		55.03%	43.97%	39.03%	41.51%
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>		49.08%	43.97%	71.53%	73.51%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>		---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	25.4000%	23.7000%	22.7000%	22.7000%

PER ADA FUNDING LEVELS *(calculated at TARGET)*

Base Grants

Grades TK-3	\$	7,083	\$	7,193	\$	7,348	\$	7,521
Grades 4-6	\$	7,189	\$	7,301	\$	7,458	\$	7,633
Grades 7-8	\$	7,403	\$	7,518	\$	7,680	\$	7,860
Grades 9-12	\$	8,578	\$	8,712	\$	8,899	\$	9,108

Grade Span Adjustment

Grades TK-3	\$	737	\$	748	\$	764	\$	782
Grades 9-12	\$	223	\$	227	\$	231	\$	237

Maximum Supplemental Grant (100% UPC)

		20.00%		20.00%		20.00%		20.00%
Grades TK-3	\$	1,564	\$	1,588	\$	1,622	\$	1,661
Grades 4-6	\$	1,438	\$	1,460	\$	1,492	\$	1,527
Grades 7-8	\$	1,481	\$	1,504	\$	1,536	\$	1,572
Grades 9-12	\$	1,760	\$	1,788	\$	1,826	\$	1,869

Concentration Grant (>55% population)

		50.00%		50.00%		50.00%		50.00%
Grades TK-3	\$	3,910	\$	3,971	\$	4,056	\$	4,152
Grades 4-6	\$	3,595	\$	3,651	\$	3,729	\$	3,817
Grades 7-8	\$	3,702	\$	3,759	\$	3,840	\$	3,930
Grades 9-12	\$	4,401	\$	4,470	\$	4,565	\$	4,673

NECESSARY SMALL SCHOOL SELECTION *(if applicable)*

NSS #1	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF

Created by:

Email:

Phone:

2012-13 REVENUE LIMIT DATA

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
School District per ADA Calculations					
2012-13 ADA for Rates					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	7,294.28		7,294.28
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	7,294.28	-	7,294.28
2012-13 Revenue Limit Data Elements					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 7,722.50		\$ 7,722.50
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 14.86		\$ 14.86
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 7,737.36	\$ -	\$ 7,737.36
2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 395,531		\$ 395,531
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 76,440		\$ 76,440
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 319,091	\$ -	\$ 319,091
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
Calculated Rates per ADA					
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)	\$ 6,014.10		\$ 6,014.10
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 43.75		\$ 43.75
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 6,057.84		\$ 6,057.84
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
Necessary Small School Data					
N/A		Necessary Small School Add-on Amount	\$ 390.90		\$ 390.90
G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficited)	\$ -		\$ -
Historical information for School Districts in existence in 2012-13:					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 44,187,585		\$ 44,187,585
E-2	Sch District Revenue Limit	Local Revenue	\$ 18,961,534		\$ 18,961,534
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
State Aid for Revenue Limit					25,226,051

CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit	Title	2012-13 Deficited
2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)		
A-1	Remedial Program	20,217
A-2	Retained and Recommended for Retention	-
A-3	Low STAR Score and At Risk of Retention	-
A-4	Core Academic Program	97,639
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	396,901
A-8	Pupil Transportation	191,071
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	46,983
A-11	Economic Impact Aid	322,809
A-12	Math and Reading Professional Development	12,025
A-13	Math and Reading Professional Development - English Learners	3,006
A-14	Administrator Training Program	9,699
A-15	Adult Education	781,531
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	220,304
A-19	Instructional Materials Fund Realignment Program	373,372
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	23,749
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	120,715
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	12,805
A-29	School Safety and Violence Prevention	214,810
A-30	Class Size Reduction Grade 9	496,762
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	34,290
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	127,653
A-37	Targeted Instructional Improvement Block Grant	148,459
A-38	School and Library Improvement Block Grant	297,697
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	95,051
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	-
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	-
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		
Total Categorical Program Funding incorporated into LCFF		4,047,548
Total Categorical Program Funding before Section 12.42 reduction		
Categorical funding per ADA incorporated into ERT		
TOTAL STATE AID		District Charter
		29,273,599 -
TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)		48,235,133 -
TOTAL ENTITLEMENT PER ADA		6,613

CBEDS AND P-2 ACTUAL & PROJECTED ADA COMPARISONS

YEAR	Liberty CBEDS	P-2 ADA *	CBEDS Growth	Actual ADA	CBEDS & PII ADA Difference	CBEDS & ADA Difference	PII %	Increase Between Actual P-2 Periods	CBEDS increase between years	% of Attendance
05/06	5,841	5,406.75	1.096	5,407	(434)	-7.43%		497	512	92.57%
06/07	6,463	5,938.00	1.106	5,938	(525)	-8.12%		531	622	91.88%
07/08	6,793	6,270.00	1.051	6,270	(523)	-7.70%		332	330	92.30%
08/09	7,007	6,543.07	1.032	6,543	(464)	-6.62%		273	214	93.38%
09/10	7,304	6,801.00	1.042	6,801	(503)	-6.89%		258	297	93.11%
10/11	7,444	6,986.00	1.019	6,986	(458)	-6.15%		185	140	93.85%
11/12	7,604	7,096.09	1.021	7,096	(508)	-6.68%		110	160	93.32%
12/13	7,704	7,254.01	1.013	7,254	(450)	-5.84%		158	100	94.16%
13/14	7,916	7,438.33	1.028	7,438	(478)	-6.03%		184	212	93.97%
14/15	8,081	7,581.59	1.021	7,582	(499)	-6.18%		143	165	93.82%
15/16	8,186	7,691.62	1.013	7,692	(494)	-6.04%		110	105	93.96%
16/17	8,199	7,724.70	1.002	7,725	(474)	-5.78%		33	13	94.22%
17/18	8,250	7,772.75	1.006	7,773	(477)	-5.78%		48	51	94.22%
18/19	8,300	7,819.85	1.006	7,820	(480)	-5.78%		47	50	94.22%
19/20	8,350	7,866.96	1.006	7,867	(483)	-5.78%		47	50	94.22%
Avg. Totals					(484)	-6.00%		95	94	3 yr actual avg

**16-17
CBEDS 8,199**

ACTUAL CBEDS 3Year Average Growth:

94

MULTI-YEAR CBEDS PROJECTIONS:

12/13 Actual:	7,704	
13/14 Actual:	7,916	
14/15 Actual:	8,087	
15/16 Projection:	8,186	
16/17 Projection:	8,199	Actual CalPads
17/18 Projection:	8,250	Previous year CBEDS, plus growth of 50
18/19 Projection:	8,300	Previous year CBEDS, plus growth of 50
19/20 Projection:	8,350	Previous year CBEDS, plus growth of 50

MULTI-YEAR P-2 ADA PROJECTIONS:

12/13 Actual:	7,254.01
13/14 Actual:	7,438.33
14/15 Actual:	7,581.59
15/16 Projection:	7,691.62
16/17 Projection:	7,724.70
17/18 Projection:	7,772.75
18/19 Projection:	7,819.85
19/20 Projection:	7,866.96

Excludes CCCOE estimated SPED ADA of 45.00 added to each year for LCFF calculation

Liberty Union High School District																					
Enrollment																					
	08/09		09/10		10/11		11/12		12/13		13/14		14/15		15/16		16/17		17/18		
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%	Estimate	%	
Avg Drop Rate/Mo	0.50%		0.64%		0.79%		0.76%		0.34%		0.61%		0.63%		0.63%		0.59%		0.56%		
Inc/Mo Indep Study	4.04%		3.76%		3.50%		0.78%		0.54%		1.60%		0.97%		1.04%		1.21%		1.07%		
MAY (registered students)																					
Liberty	1,928		2,044	6.02%	Aeries Conversion				0.993												
LHS Sp Ed	70		25																		
Freedom	2,302		2,351	2.13%																	
FHS Sp Ed	60		61																		
Heritage	1,998		2,153	7.76%																	
HHS Sp Ed	5		7																		
La Paloma	186		205																		
Bridgeway (LP)	42		1																		
Indep Study	370		328																		
Gateway	42		41																		
NPS	25		35																		
Total July	7,028		7,251	3.17%	0	-100.00%	0	#DIV/0!	1	#DIV/0!	0	-100.00%	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	
Year-to-Year Change	#DIV/0!	7.000	3.17%		-100.00%		#DIV/0!		#DIV/0!		-100.00%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		
Original Estimate		7,028	7,216	35	-		-		1		-		-		-		-		-		
JUNE (registered students)																					
Liberty	1,930		2,057	6.58%	Aeries Conversion																
LHS Sp Ed	70		25																		
Freedom	2,311		2,354	1.86%																	
FHS Sp Ed	60		61																		
Heritage	2,041		2,160	5.83%																	
HHS Sp Ed	10		8																		
La Paloma	186		174																		
Bridgeway (LP)	42		2																		
Indep Study	370		296																		
Gateway	42		51																		
NPS	25		35																		
Total July	7,087		7,223	1.92%	0	-100.00%	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	
Year-to-Year Change	#DIV/0!		1.92%		-100.00%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		
Original Estimate		7,087	7,215	8	-		-		-		-		-		-		-		-		
JULY (after Walk-Thru)																					
Liberty	1,947	-1.82%	2,055	5.55%	2,113	2.82%	2,108	-0.24%	2,125	0.81%	2,283	7.44%	2,461	7.80%	2,376	-3.45%	2,495	5.01%	2,538	1.73%	
LHS Sp Ed	77		26		37		50		67		57		30		63		62		61		
Freedom	2,330	3.56%	2,391	2.62%	2,508	4.89%	2,559	2.03%	2,479	-3.13%	2,597	4.76%	2,570	-1.04%	2,572	0.08%	2,638	2.57%	2,665	1.03%	
FHS Sp Ed	68		62		50		43		56		26		52		52		54		40		
Heritage	2,057	6.91%	2,197	6.81%	2,213	0.73%	2,252	1.76%	2,335	3.69%	2,434	4.24%	2,547	4.64%	2,550	0.12%	2,556	0.24%	2,519	-1.45%	
HHS Sp Ed	11		6		22		32		28		31		14		11		14		31		
La Paloma	175	-5.91%	164	-8.29%	186	13.41%	209	12.37%	193	-7.66%	169	-12.44%	149	-11.83%	159	6.71%	151	-5.03%	165	9.10%	
Bridgeway (LP)	39		41		29		33		23		0		0		0		0		0		
Indep Study	344	-0.29%	359	4.36%	402	11.98%	466	15.92%	413	-11.37%	354	-14.29%	336	-5.08%	330	-1.79%	270	-18.18%	295	9.22%	
Gateway	54		50		50		49		49		56		57		61		60		59		
NPS	25		30		25		21		18		15		16		14		13		13		
Total July	7,127	3.41%	7,381	3.56%	7,635	3.44%	7,822	2.45%	7,786	-0.46%	8,022	3.03%	8,232	2.62%	8,188	-0.53%	8,313	1.53%	8,386	0.88%	
Year-to-Year Change		3.41%		3.56%		3.44%		2.45%		-0.46%		3.03%		2.62%		-0.53%		1.53%		0.88%	
Original Estimate		7,058	69	7,259	122	7,601	34	7,801	21	7,769	(13)	7,961	61	7,961	271	8,375	(187)	8,258	55	8,394	(8)

	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate
	%	%	%	%	%	%	%	%	%	%
AUGUST										
Liberty	1,968	2,046	2,073	2,058	2,118	2,262	2,408	2,395	2,473	2,524
LHS Sp Ed	44	40	36	48	64	56	63	62	55	61
Freedom	2,262	2,349	2,489	2,559	2,483	2,560	2,531	2,595	2,619	2,650
FHS Sp Ed	69	61	48	43	47	26	51	52	50	40
Heritage	2,021	2,126	2,172	2,186	2,290	2,413	2,492	2,565	2,485	2,505
HHS Sp Ed	14	6	22	35	33	30	14	11	31	31
La Paloma	186	158	178	177	186	169	146	152	156	164
Bridgeway (LP)	41	42	29	45	25	0	0	0	3	0
Indep Study	344	380	419	488	436	361	366	309	286	293
Gateway	52	50	51	49	45	57	59	62	60	59
NPS	26	33	25	20	24	15	17	16	13	13
Total August	7,027	7,291	7,542	7,708	7,751	7,949	8,137	8,219	8,231	8,341
Year-to-Year Change	3.37%	3.76%	-1.22%	-1.45%	-0.43%	-0.91%	-1.15%	1.01%	-0.99%	-1.34%
Original Estimate	7,049	7,281	7,574	7,721	7,708	7,912	7,912	8,321	8,378	8,341
	(22)	30	(32)	(13)	43	37	225	(102)	(145)	-
SEPTEMBER										
Liberty	1,941	2,028	2,057	2,028	2,124	2,254	2,407	2,381	2,479	2,510
LHS Sp Ed	50	46	56	72	62	56	65	61	53	61
Freedom	2,241	2,331	2,438	2,498	2,477	2,514	2,509	2,587	2,610	2,636
FHS Sp Ed	67	68	67	64	46	49	49	53	42	40
Heritage	2,017	2,115	2,130	2,181	2,283	2,395	2,488	2,556	2,470	2,491
HHS Sp Ed	14	5	43	36	32	30	15	15	29	31
La Paloma	189	175	173	194	184	173	165	164	166	163
Bridgeway (LP)	39	43	33	43	22	0	0	0	3	0
Indep Study	377	413	446	495	457	390	355	330	295	292
Gateway	52	51	51	48	44	55	58	62	60	59
NPS	26	31	25	20	24	14	15	16	13	13
Total September	7,013	7,306	7,519	7,679	7,755	7,930	8,126	8,225	8,220	8,296
Year-to-Year Change	-0.20%	0.21%	-0.30%	-0.38%	0.03%	-0.24%	-0.14%	1.22%	-0.13%	-0.54%
Original Estimate	7,021	7,235	7,547	7,650	7,757	7,953	7,953	8,267	8,325	8,296
	(8)	70	(28)	(11)	(2)	67	263	(42)	(105)	-
OCTOBER										
Liberty	1,936	2,024	2,058	2,012	2,112	2,246	2,394	2,377	2,459	2,496
LHS Sp Ed	49	49	58	72	64	56	68	61	61	61
Freedom	2,221	2,307	2,409	2,474	2,463	2,509	2,501	2,571	2,603	2,621
FHS Sp Ed	66	63	67	62	48	51	49	53	40	40
Heritage	2,013	2,108	2,114	2,165	2,275	2,398	2,488	2,547	2,468	2,477
HHS Sp Ed	15	7	42	35	35	28	15	14	31	31
La Paloma	183	174	172	186	174	175	167	158	168	162
Bridgeway (LP)	46	41	31	43	24	0	0	0	3	0
Indep Study	399	444	449	486	444	385	331	329	292	290
Gateway	52	50	51	47	46	54	58	62	59	59
NPS	26	34	26	22	19	14	16	14	15	13
Total October	7,006	7,301	7,477	7,604	7,704	7,916	8,087	8,186	8,199	8,250
Year-to-Year Change	-0.10%	-0.07%	-0.56%	-0.98%	-0.66%	-0.18%	-0.48%	-0.47%	-0.26%	-0.56%
Original Estimate	6,994	7,212	7,521	7,654	7,717	7,915	7,915	8,213	8,274	8,258
	12	89	(44)	(50)	(13)	101	272	(27)	(75)	(8)

	08/09		09/10		10/11		11/12		12/13		13/14		14/15		15/16		16/17		17/18	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%	Estimate	%
NOVEMBER																				
Liberty	1,925	-0.57%	1,997	-1.33%	2,009	-2.38%	1,998	-0.70%	2,102	-0.47%	2,247	0.04%	2,390	-0.17%	2,366	-0.46%	2,448	-0.45%	2,482	-0.56%
LHS Sp Ed	50		60		59		70		62		56		67		60		60		61	
Freedom	2,200	-0.95%	2,286	-0.91%	2,408	-0.04%	2,453	-0.85%	2,459	-0.16%	2,478	-1.24%	2,482	-0.76%	2,564	-0.27%	2,600	-0.12%	2,606	-0.56%
FHS Sp Ed	66		64		64		57		49		49		51		54		40		40	
Heritage	2,000	-0.65%	2,079	-1.38%	2,102	-0.57%	2,153	-0.55%	2,270	-0.22%	2,389	-0.38%	2,487	-0.04%	2,536	-0.43%	2,457	-0.45%	2,463	-0.56%
HHS Sp Ed	15		24		42		36		35		28		15		14		31		31	
La Paloma	190	3.83%	181	4.02%	193	12.21%	179	-3.76%	185	6.32%	175	0.00%	166	-0.60%	158	0.00%	173	2.98%	162	0.00%
Bridgeway (LP)	37		43		29		43		22		0		0		0		3		0	
Indep Study	433	8.52%	470	5.86%	502	11.80%	507	4.32%	453	2.03%	401	4.16%	328	-0.91%	340	3.34%	311	6.51%	293	1.07%
Gateway	51		50		51		46		43		53		59		61		56		59	
NPS	27		33		26		22		20		14		17		14		16		13	
Total November	6,994	-0.17%	7,287	-0.19%	7,485	0.11%	7,564	-0.53%	7,700	-0.05%	7,890	-0.33%	8,062	-0.31%	8,167	-0.23%	8,195	-0.05%	8,211	-0.48%
Year-to-Year Change	4.08%		4.19%		2.72%		1.06%		1.80%		2.47%		2.18%		1.30%		0.34%		0.19%	
Original Estimate	6,969	25	7,169	98	7,468	(3)	7,632	(68)	7,668	12	7,778	112	7,778	284	8,169	(2)	8,233	(38)	8,219	(8)
DECEMBER																				
Liberty	1,912	-0.68%	1,974	-1.15%	1,994	-0.75%	1,995	-0.16%	2,097	-0.24%	2,245	-0.08%	2,376	-0.59%	2,358	-0.34%	2,443	-0.20%	2,468	-0.56%
LHS Sp Ed	50		56		58		70		61		55		65		60		61		61	
Freedom	2,185	-0.88%	2,261	-1.09%	2,407	-0.04%	2,442	-0.45%	2,445	-0.57%	2,471	-0.28%	2,478	-0.16%	2,558	-0.23%	2,594	-0.23%	2,592	-0.56%
FHS Sp Ed	68		65		57		59		48		58		50		55		43		40	
Heritage	2,000	0.00%	2,084	0.24%	2,099	-0.14%	2,148	-0.23%	2,267	-0.13%	2,382	-0.29%	2,478	-0.36%	2,540	0.16%	2,458	0.04%	2,449	-0.56%
HHS Sp Ed	13		24		42		36		35		26		15		15		31		31	
La Paloma	185	-2.63%	184	1.66%	199	3.11%	169	-5.69%	183	-1.08%	173	-1.14%	171	3.01%	163	3.16%	171	-1.16%	162	0.00%
Bridgeway (LP)	37		41		24		43		20		0		0		0		3		0	
Indep Study	436	0.69%	457	-2.77%	514	2.39%	508	0.20%	452	-0.22%	391	-2.49%	341	3.96%	329	-3.24%	306	-1.61%	296	1.07%
Gateway	51		48		51		48		44		53		59		61		57		59	
NPS	27		30		26		19		19		13		18		15		16		13	
Total December	6,964	-0.43%	7,224	-0.86%	7,471	-0.19%	7,537	-0.36%	7,671	-0.38%	7,867	-0.29%	8,051	-0.14%	8,154	-0.16%	8,183	-0.15%	8,172	-0.48%
Year-to-Year Change	4.25%		3.73%		3.42%		0.88%		1.78%		2.56%		2.34%		1.28%		0.36%		-0.14%	
Original Estimate	6,943	21	7,166	58	7,458	13	7,611	(74)	7,660	11	7,741	126	7,741	310	8,126	28	8,182	(9)	8,180	(8)
JANUARY																				
Liberty	1,901	0.74%	1,987	4.52%	1,962	-1.26%	1,993	1.58%	2,080	4.37%	2,242	7.79%	2,366	5.53%	2,329	-1.56%	2,422	3.99%	2,454	1.33%
LHS Sp Ed	45	1.922	56		56		68		59		54		64		60		67		61	
Freedom	2,184	4.00%	2,259	3.43%	2,391	5.84%	2,419	1.17%	2,435	0.66%	2,468	1.36%	2,468	0.00%	2,544	3.08%	2,583	1.53%	2,577	-0.22%
FHS Sp Ed	69	2.203	64		57		60		45		57		48		54		41		40	
Heritage	1,991	9.04%	2,062	3.57%	2,080	0.87%	2,110	1.44%	2,267	7.44%	2,362	4.19%	2,467	4.45%	2,523	2.27%	2,455	-2.70%	2,436	-0.79%
HHS Sp Ed	14	1.918	25		41		33		36		26		15		14		32		31	
La Paloma	192	2.13%	183	-4.69%	190	3.83%	169	-11.05%	185	9.47%	184	-0.54%	166	-9.78%	171	3.01%	172	0.58%	162	-5.81%
Bridgeway (LP)	32		41		35		43		32		0		0		0		0		0	
Indep Study	430	2.87%	449	4.42%	526	17.15%	502	-4.56%	448	-10.76%	379	-15.40%	348	-8.18%	379	8.91%	290	-23.45%	299	3.26%
Gateway	49		47		48		45		42		51		58		57		53		59	
NPS	27		29		26		19		19		13		18		15		16		13	
Total January	6,934	-0.43%	7,202	-0.30%	7,412	-0.79%	7,461	-1.01%	7,648	-0.30%	7,836	-0.39%	8,018	-0.41%	8,146	-0.10%	8,131	-0.64%	8,133	-0.48%
Year-to-Year Change	4.35%		3.87%		2.92%		0.66%		2.51%		2.46%		2.32%		1.60%		-0.18%		0.02%	
Original Estimate	6,918	16	7,144	58	7,433	(21)	7,591	(130)	7,632	16	7,708	130	7,706	312	8,053	93	8,202	(71)	8,141	(8)

	08/09		09/10		10/11		11/12		12/13		13/14		14/15		15/16		16/17		17/18	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%	Estimate	%
FEBRUARY									February		February		February		February		February		February	
Liberty	1,895	-0.32%	1,980	-0.35%	1,951	-0.56%	1,960	-1.66%	2,068	-0.58%	2,198	-1.65%	2,348	-0.76%	2,310	-0.82%	2,419	-0.12%	2,441	-0.56%
LHS Sp Ed	45		56		56		72		59		54		64		68		67		61	
Freedom	2,179	-0.23%	2,239	-0.89%	2,379	-0.50%	2,395	-0.99%	2,427	-0.33%	2,453	-0.61%	2,450	-0.73%	2,540	-0.16%	2,561	-0.85%	2,563	-0.56%
FHS Sp Ed	70		64		56		58		44		57		52		53		41		40	
Heritage	1,978	-0.65%	2,039	-1.12%	2,066	-0.67%	2,087	-1.09%	2,257	-0.44%	2,348	-0.61%	2,454	-0.53%	2,461	-2.46%	2,456	0.04%	2,422	-0.56%
HHS Sp Ed	13		25		41		31		36		26		15		43		31		31	
La Paloma	188	-2.08%	180	-1.64%	185	-2.63%	174	2.96%	178	-3.78%	184	0.00%	170	2.41%	171	0.00%	186	8.14%	162	0.00%
Bridgeway (LP)	35		41		36		43		31		0		0		0		0		0	
Indep Study	435	1.16%	487	8.46%	532	1.14%	526	4.78%	467	4.24%	415	9.52%	348	0.00%	375	-1.06%	304	4.83%	303	1.07%
Gateway	51		48		48		45		42		51		58		55		55		59	
NPS	27		29		25		24		18		13		20		16		16		13	
Total February	6,916	-0.26%	7,188	-0.19%	7,375	-0.50%	7,415	-0.62%	7,627	-0.27%	7,799	-0.47%	7,979	-0.49%	8,092	-0.66%	8,136	0.06%	8,094	-0.47%
Year-to-Year Change	4.63%		3.93%		2.60%		0.54%		2.86%		2.26%		2.31%		1.42%		0.54%		-0.52%	
Original Estimate	6,893	23	7,122	66	7,409	(34)	7,571	(156)	7,606	21	7,671	128	7,671	308	8,010	82	8,162	(26)	8,102	(8)
MARCH									March		March		March		March		March		March	
Liberty	1,897	0.11%	1,967	-0.66%	1,933	-0.92%	1,956	-0.20%	2,057	-0.53%	2,185	-0.61%	2,333	-0.63%	2,305	-0.22%	2,404	-0.62%	2,427	-0.56%
LHS Sp Ed	45		56		56		72		59		54		64		68		66		61	
Freedom	2,166	-0.60%	2,225	-0.63%	2,371	-0.34%	2,386	-0.38%	2,408	-0.78%	2,438	-0.81%	2,435	-0.63%	2,533	-0.28%	2,559	-0.08%	2,548	-0.56%
FHS Sp Ed	70		64		55		58		45		57		52		53		41		40	
Heritage	1,972	-0.30%	2,035	-0.20%	2,053	-0.63%	2,086	-0.05%	2,242	-0.66%	2,337	-0.44%	2,443	-0.47%	2,459	-0.08%	2,457	0.04%	2,412	-0.39%
HHS Sp Ed	12		25		40		31		35		26		15		30		31		31	
La Paloma	189	0.53%	174	-3.33%	179	-3.24%	175	0.57%	180	1.12%	184	0.00%	170	0.00%	170	-0.58%	195	4.84%	162	0.00%
Bridgeway (LP)	33		43		32		43		30		0		0		0		0		0	
Indep Study	449	3.22%	498	2.26%	537	0.94%	516	-1.90%	457	-2.14%	422	1.60%	351	0.97%	351	-8.40%	307	0.99%	306	1.07%
Gateway	51		48		49		44		43		51		58		54		56		59	
NPS	28		26		25		24		18		13		20		15		17		13	
Total March	6,912	-0.06%	7,161	-0.38%	7,330	-0.61%	7,391	-0.32%	7,574	-0.69%	7,767	-0.41%	7,941	-0.48%	8,038	-0.67%	8,133	-0.04%	8,060	-0.42%
Year-to-Year Change	4.84%		3.60%		2.36%		0.83%		2.48%		2.55%		2.23%		1.22%		1.18%		-0.90%	
Original Estimate	6,868	44	7,101	60	7,385	(55)	7,553	(162)	7,585	(11)	7,641	126	7,641	300	7,971	67	8,100	33	8,068	(8)
APRIL									April		April		April		April		April		April	
Liberty	1,888	-0.47%	1,944	-1.17%	1,925	-0.41%	1,950	-0.31%	2,055	-0.10%	2,172	-0.61%	2,319	-0.63%	2,300	-0.22%	2,394	-0.42%	2,413	-0.56%
LHS Sp Ed	42		55		60		72		60		54		64		68		66		61	
Freedom	2,160	-0.28%	2,214	-0.49%	2,350	-0.89%	2,366	-0.84%	2,410	0.08%	2,423	-0.61%	2,419	-0.63%	2,523	-0.39%	2,559	0.00%	2,534	-0.56%
FHS Sp Ed	71		68		56		58		44		57		52		53		40		40	
Heritage	1,957	-0.76%	2,032	-0.15%	2,048	-0.24%	2,076	-0.48%	2,239	-0.13%	2,326	-0.48%	2,430	-0.51%	2,444	-0.61%	2,451	-0.24%	2,402	-0.44%
HHS Sp Ed	11		25		40		31		35		26		15		30		30		31	
La Paloma	188	-0.53%	187	7.47%	186	3.91%	176	0.57%	177	-1.67%	184	0.00%	170	0.00%	173	1.76%	185	-5.13%	162	0.00%
Bridgeway (LP)	33		46		30		43		31		0		0		0		0		0	
Indep Study	470	4.68%	507	1.81%	549	2.23%	518	0.39%	454	-0.66%	429	1.60%	355	0.97%	367	4.56%	302	-1.63%	309	1.07%
Gateway	51		48		46		44		43		51		58		54		55		59	
NPS	29		26		26		24		18		13		20		15		17		13	
Total April	6,900	-0.17%	7,152	-0.13%	7,316	-0.19%	7,358	-0.45%	7,566	-0.11%	7,735	-0.42%	7,902	-0.49%	8,027	-0.14%	8,099	-0.42%	8,025	-0.43%
Year-to-Year Change	4.77%		3.65%		2.29%		0.57%		2.83%		2.23%		2.16%		1.58%		0.90%		-0.92%	
Original Estimate	6,844	56	7,080	72	7,362	(48)	7,535	(177)	7,584	2	7,612	123	7,612	280	7,932	85	8,089	10	8,033	(8)

	08/09		09/10		10/11		11/12		12/13		13/14		14/15		15/16		16/17		17/18	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%	Estimate	%
MAY																				
Liberty	1,880	-0.42%	1,933	-0.57%	1,910	-0.73%	1,938	-0.62%	2,054	-0.05%	2,159	-0.61%	2,304	-0.63%	2,296	-0.17%	2,380	-0.59%	2,400	-0.56%
LHS Sp Ed	43		51		60		68		58		54		64		65		66		61	
Freedom	2,141	-0.88%	2,203	-0.50%	2,331	-0.78%	2,361	-0.21%	2,395	-0.62%	2,409	-0.61%	2,404	-0.63%	2,514	-0.36%	2,544	-0.59%	2,520	-0.56%
FHS Sp Ed	68		68		56		57		43		57		52		53		40		40	
Heritage	1,957	0.00%	2,021	-0.64%	2,032	-0.79%	2,065	-0.53%	2,230	-0.40%	2,316	-0.44%	2,419	-0.46%	2,442	-0.08%	2,440	-0.43%	2,393	-0.39%
HHS Sp Ed	10		25		40		29		35		26		15		30		30		31	
La Paloma	177	-5.85%	174	-6.95%	185	0.00%	170	-3.41%	171	-3.39%	184	0.00%	170	0.00%	159	-8.09%	185	0.00%	162	0.00%
Bridgeway (LP)	35		40		30		42		27		0		0		0		0		0	
Indep Study	424	-9.79%	476	-6.11%	568	3.50%	502	-3.05%	425	-6.39%	435	1.60%	358	0.87%	348	-5.18%	306	1.21%	313	1.07%
Gateway	51		48		46		44		39		51		58		52		55		59	
NPS	30		26		26		24		18		13		20		14		17		13	
Total May	6,816	-1.22%	7,065	-1.22%	7,285	-0.42%	7,300	-0.75%	7,495	-0.94%	7,704	-0.40%	7,864	-0.48%	7,973	-0.67%	8,063	-0.45%	7,991	-0.42%
Year-to-Year Change	3.84%		3.65%		3.12%		0.20%		2.67%		2.78%		2.08%		1.38%		1.13%		-0.89%	
Original Estimate	6,821	(6)	7,060	5	7,340	(55)	7,518	(210)	7,545	(50)	7,584	120	7,594	280	7,689	(16)	8,064	9	8,000	(6)
CBEDS	7,006	3.11%	7,304	4.25%	7,444	1.92%	7,604	2.15%	7,704	1.32%	7,916	2.75%	8,087	2.16%	8,186	1.22%	8,199	0.16%	8,250	0.62%
CBEDS Increase	211		298		140		160		100		212		171		99		13		51	
P-2/CBEDS	93.4%		93.1%		93.8%		93.3%	93.16%	94.1%	93.42%	94.0%	93.52%	93.7%	93.64%	93.9%	93.60%	94.8%	93.76%	93.3%	93.87%
P-1 (A1-12)	6,591	4.32%	6,844	3.84%	7,049	3.00%	7,056	0.10%	7,309	3.59%	7,498	2.58%	7,654	2.08%	7,770	1.52%	7,789	0.24%	7,711	-0.99%
ADA Increase	273		253		205		7		253		189		156		116		19		(77)	
P-2/P-1	99.27%		99.37%		99.10%		100.57%	99.25%	99.23%	99.51%	99.20%	99.50%	98.97%	99.48%	98.97%	99.46%	99.76%	99.28%	99.76%	99.33%
P-2 (A1-12)	6,543	4.34%	6,801	3.94%	6,986	2.72%	7,096	1.55%	7,253	2.21%	7,438	2.55%	7,575	1.84%	7,690	1.52%	7,770	1.05%	7,693	-0.95%
ADA Increase	272	6.47%	258	6.69%	185	6.69%	110	7.16%	157	7.16%	185	7.16%	137	7.16%	115	7.16%	80	7.16%	(77)	7.16%
P-2 to April	94.8%		95.1%		95.5%		96.4%		95.9%		96.2%		95.9%		95.8%		95.9%		95.8%	

Liberty Union High School District

Elementary School District Enrollment (CBEDS)

		07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	as of nov 16/17	Projected 17/18	updated wi
BRENTWOOD		8.59%	6.59%	3.44%	1.28%	0.87%	0.14%	0.19%	0.78%	1.02%	2.26%	3.56%	
Adams Middle	6-7	730	733	708	680	696	682	693	735	799	757	784	
Adams Middle	8	267	381	375	402	334	363	353	371	368	406	420	38.00
Brentwood	K-5	824	815	782	761	707	744	642	594	621	669	693	
Edna Hill Middle	6-7	500	527	577	581	579	595	590	605	621	661	685	
Edna Hill Middle	8	281	266	252	284	315	292	303	293	316	327	339	11.00
Garin	K-5	814	829	846	826	806	795	630	643	591	603	624	
Loma Vista	K-5	742	694	691	666	642	639	647	621	668	666	690	
Marsh Creek	K-5	662	658	686	732	696	691	649	693	673	681	705	
Mary Casey Black	K-5							450	551	606	628	650	
Pioneer	K-5	800	882	900	906	917	921	869	879	880	894	926	
Paul Krey	K-5	947	927	911	915	924	933	930	893	871	874	905	
Ron Nunn	K-5	568	566	582	585	631	624	586	546	532	553	573	
Bristow Middle	6-7	659	655	669	706	732	746	741	745	781	784	812	
Bristow Middle	8	297	314	326	331	352	395	380	377	384	388	402	4.00
Non-Public School	8	14	0	9	16	5	3	4	4	11	10	10	
Total Brentwood		8,105	8,247	8,314	8,391	8,336	8,423	8,467	8,550	8,722	8,901	9,218	
Percent Growth		5.12%	1.75%	0.81%	0.93%	-0.66%	1.04%	0.52%	1.51%	3.01%	4.11%	3.63%	

BYRON		5.93%	1.54%	0.52%	1.45%	0.60%	-0.50%	-0.09%	-1.78%	-2.37%	0.63%	-0.22%	
Discovery Bay	K-5	537	547	543	509	509	494	498	496	501	489	488	
Excelsior Middle	6-7	335	348	366	421	404	405	381	373	388	392	391	
Excelsior Middle	8	189	170	182	174	202	221	195	198	185	198	198	13.00
Timber Point	K-5	573	600	597	584	562	567	543	540	563	521	520	
Byron Intermediate	5-6				0	0	0	0	0	0	0	0	
Non-Public School		12	5	6	2	0	0	0	0	0	0	0	
Total Byron		1,646	1,670	1,694	1,690	1,677	1,687	1,617	1,607	1,637	1,600	1,596	
Percent Growth		-0.42%	1.46%	1.44%	-0.24%	-0.77%	0.60%	-4.15%	-0.59%	1.86%	-2.30%	-0.22%	

KNIGHTSEN		2.56%	1.94%	1.72%	-2.40%	-1.91%	-2.54%	-0.94%	0.85%	6.36%	5.61%	5.10%	
Knightesen Elementary	K-7	454	442	278	420	418	429	428	468	480	526	553	
Knightesen Elementary	8	69	58	65	61	55	43	53	64	54	60	63	
Old River Elementary	K-6			155	0	0	0	0	0	0	0	0	
Non-Public Schools			0	0	0	0	0	0	0	0	0	0	
Total Knightsen		523	500	498	481	473	472	481	532	534	586	616	
Percent Growth		7.84%	-4.40%	-0.40%	-3.41%	-1.66%	-0.21%	1.91%	10.81%	0.42%	9.77%	5.59%	

OAKLEY		-0.16%	2.15%	1.22%	0.33%	0.19%	-0.12%	1.16%	2.28%	2.12%	1.43%	0.71%	updated wi
Almond Grove	K-5								310	381	449	452	
Delta Vista	6-7	615	621	609	580	526	533	521	526	517	506	510	
Delta Vista	8	323	315	319	322	286	292	259	269	272	264	266	-8.00
Gehring	K-5	620	658	671	680	726	743	813	718	765	783	789	
Iron House	K-5	494	530	560	568	618	674	755	686	729	737	742	
Laurel	K-5	676	691	708	705	682	657	647	576	519	462	465	
O'Hara Park Middle	6-7	494	491	474	507	563	586	576	541	588	607	611	
O'Hara Park Middle	8	281	267	260	255	260	267	299	327	276	267	269	-9.00
Oakley	K-5	532	510	525	514	495	466	487	461	435	409	412	
Vintage Parkway	K-5	591	528	535	498	495	522	509	527	523	529	533	
Non-Public Schools		11	9	6	8	5	5	5	5	3	2	2	
Total Oakley		4,637	4,620	4,667	4,637	4,656	4,745	4,871	4,946	5,008	5,015	5,050	
Percent Growth		2.82%	-0.37%	1.02%	-0.64%	0.41%	1.91%	2.66%	1.58%	1.27%	0.14%	0.71%	

Total Enroll - all Grades	14,911	15,037	15,173	15,199	15,142	15,327	15,436	15,635	15,901	16,102	16,480	
Percent Growth	3.85%	0.85%	0.90%	0.17%	-0.38%	1.22%	0.71%	1.29%	1.70%	1.26%	2.35%	

8th GRADERS		07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	
Total Enroll - 8th Grade		1,707	1,771	1,779	1,829	1,804	1,873	1,842	1,899	1,855	1,910	1,956	
Percent Growth		3.02%	3.75%	0.45%	2.81%	-1.37%	3.82%	-1.66%	3.09%	-2.32%	2.96%	2.42%	
9th Graders at LHS		510	590	560	537	565	645	647	642	639	696	680	
percent of total PY 8th Graders		30.78%	34.56%	31.62%	30.19%	30.89%	35.75%	34.54%	34.85%	33.65%	37.52%	35.58%	
9th Graders at FHS		635	685	693	686	680	638	683	679	739	654	708	
percent of total PY 8th Graders		38.32%	40.13%	39.13%	38.56%	37.18%	35.37%	36.47%	36.86%	38.92%	35.26%	37.09%	
9th Graders at HHS		588	525	590	619	631	634	671	659	673	641	668	
percent of total PY 8th Graders		35.49%	30.76%	33.31%	34.79%	34.50%	35.14%	35.82%	35.78%	35.44%	34.56%	35.00%	
Total 9th Graders		1,733	1,800	1,843	1,842	1,876	1,917	2,001	1,980	2,051	1,991	2,056	
Cohort Increase		104.6%	105.4%	104.1%	103.5%	102.6%	106.3%	106.8%	107.5%	108.0%	107.3%	107.7%	
		62.00	67.00	43.00	-1.00	34.00	41.00	84.00	-21.00	71.00	-60.00	65.46	

76.00 93.00 72.00 63.00 47.00 113.00 128.00 138.00 152.00 136.00 146.46

P-1 and P-2 ADA

	13/14			14/15			15/16			16/17		
	P-1 (Jan)	P-2 (Apr)		P-1 (Jan)	P-2 (Apr)		P-1 (Jan)	P-2 (Apr)		P-1 (Jan)	P-2 (Apr)	
Liberty												
A 5 Grades 9-12	2,041.31	2,017.79	0.87%	2,290.23	2,035.35	0.87%	2,280.95	2,246.90	10.39%	2,357.10	2,325.39	3.49%
A 7 Opp Schools	-	-		-	-		-	-		-	-	
A 9 Spec Ed	56.73	55.82	0.87%	62.36	56.31	0.87%	57.41	58.02	3.04%	57.20	58.57	0.95%
Total LHS ADA	2,098.04	2,073.61	0.9%	2,352.59	2,091.66	0.9%	2,338.36	2,304.92	9.3%	2,414.30	2,383.96	3.3%
Enrollment (Dec-Apr)	2,052	1,985	102.2%	2,052	1,985	114.6%	2,052	1,985	116.1%	2,052	1,985	120.1%
Freedom												
A 5 Grades 9-12	2,368.86	2,343.04	0.87%	2,390.96	2,363.42	0.87%	2,464.30	2,435.80	3.06%	2,496.88	2,468.16	1.33%
A 7 Opp Schools	-	-		-	-		-	-		-	-	
A 9 Spec Ed	44.08	42.70	0.87%	43.63	43.07	0.87%	47.93	48.24	12.00%	38.73	38.62	-19.94%
Total FHS ADA	2,412.94	2,385.74	0.9%	2,434.59	2,406.49	0.9%	2,512.23	2,484.04	3.1%	2,535.61	2,506.78	0.9%
Enrollment (Dec-Apr)	2,464	2,406	97.9%	2,464	2,406	98.8%	2,464	2,406	102.0%	2,464	2,406	102.9%
Heritage												
A 5 Grades 9-12	2,219.52	2,202.89	#DIV/0!	2,393.27	2,222.05	#DIV/0!	2,453.95	2,414.00	#DIV/0!	2,376.98	2,362.64	#DIV/0!
A 7 Opp Schools	-	-		-	-		-	-		-	-	
A 8 Home & Hospital	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
A 9 Spec Ed	34.37	34.05	0.87%	13.93	34.35	0.87%	12.49	24.30	-29.28%	28.31	27.58	13.50%
Total HHS ADA	2,253.89	2,236.94	0.9%	2,407.20	2,256.40	0.9%	2,466.44	2,438.30	7.5%	2,405.29	2,390.22	-2.0%
Enrollment (Dec-Apr)	2,141	2,088	105.3%	2,141	2,088	112.4%	2,141	2,088	115.2%	2,141	2,088	112.3%
La Paloma												
A 6 Cont Ed	191.74	184.68	0.87%	131.35	186.29	0.87%	129.68	130.62	-29.88%	128.70	130.30	-0.24%
A 9 Spec Ed	-	-		-	-		-	-		-	-	
Total La Pal ADA	191.74	184.68	0.9%	131.35	186.29	0.9%	129.68	130.62	-42.6%	128.70	130.30	-0.2%
Enrollment (Dec-Apr)	223	216	86.0%	223	216	58.9%	223	216	58.2%	223	216	57.7%
Independent Study												
A 5 Grades 9-12	358.14	368.27	0.87%	249.43	371.47	0.87%	237.80	247.72	-33.31%	221.30	227.66	-8.10%
A 8 Home & Hospital	2.68	3.93	0.87%	5.75	3.97	0.87%	10.98	14.55	268.67%	12.85	14.82	1.86%
Total Ind St ADA	360.82	372.20	0.9%	255.18	375.44	0.9%	248.78	262.27	-43.1%	234.15	242.48	-8.2%
Enrollment (Dec-Apr)	514	549	70.2%	514	549	49.8%	514	549	48.4%	514	549	45.6%
Special Ed												
Special Ed Gateway	39.08	38.69	0.87%	52.05	39.03	0.87%	53.26	51.42	31.74%	57.54	51.88	0.89%
A 10 Special Ed NPS	8.50	8.58	0.87%	14.60	8.66	0.87%	14.63	13.19	52.33%	12.03	12.78	-3.11%
Special Ed Ext Year	7.71	7.11	0.87%	6.59	7.17	0.87%	6.86	6.86	-4.37%	1.17	6.30	-8.16%
Total Sp Ed ADA	55.29	54.39	0.9%	73.24	54.86	0.9%	74.75	71.47	23.2%	70.74	70.96	-0.7%
Enrollment (Dec-Apr)	77	72	71.8%	77	72	85.1%	77	72	87.1%	77	72	91.9%
Totals												
A 5 Grades 9-12	6,987.83	6,931.99	99.20%	7,323.89	6,992.30	95.47%	7,437.00	7,344.42	98.76%	7,452.26	7,383.85	99.08%
A 6 Cont Ed	191.74	184.68	96.32%	131.35	186.29	141.83%	129.68	130.62	100.72%	128.70	130.30	101.24%
A 7 Opp Schools	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
A 8 Home & Hospital	2.68	3.93	148.62%	5.75	3.97	69.01%	10.98	14.55	132.51%	12.85	14.82	115.33%
A 9 Spec Ed	174.25	179.59	103.06%	171.97	181.08	105.30%	171.09	181.98	106.37%	181.78	176.65	97.18%
A 10 NPS	8.50	8.58	100.85%	14.60	8.66	59.31%	14.63	13.19	90.16%	12.03	12.78	106.23%
A 11 NPS	7.71	7.11	92.28%	6.59	7.17	108.85%	6.86	6.86	100.00%	1.17	6.30	538.46%
Total ADA	7,372.72	7,315.89	99.23%	7,654.15	7,379.46	96.41%	7,770.24	7,691.62	98.99%	7,788.79	7,724.70	99.18%
Total Enrollment (Dec-Apr)	7,868	7,735	93.7%	8,051	7,902	93.4%	8,154	8,027	95.3%	8,154	8,027	95.5%
Adult Ed												
B-2 Concurrently Enrolled	13.00	15.32	117.85%	13.00	15.32	117.85%	-	-	#DIV/0!	-	-	#DIV/0!
B-3 Adults, State Apport	201.57	219.42	108.86%	201.57	219.42	108.86%	-	-	#DIV/0!	-	-	#DIV/0!
B-4 21&Older, 19 not CE	4.92	4.96	100.81%	4.92	4.96	100.81%	-	-	#DIV/0!	-	-	#DIV/0!
Adult Ed Fund	219.49	239.70	109.21%	219.49	239.70	109.21%	-	-	#DIV/0!	-	-	#DIV/0!
Summer School												
A-1 Core	218.40	239.70	#DIV/0!	218.40	239.70	#DIV/0!	(1.09)	-	#DIV/0!	(1.09)	#DIV/0!	#DIV/0!
A-2 Remedial	60,229	60,229	100.00%	60,229	60,229	100.00%	-	-	#DIV/0!	-	-	#DIV/0!
A-3 Special Ed	3,617	6,652	183.92%	3,617	6,652	183.92%	-	-	#DIV/0!	-	-	#DIV/0!
Total Summer School	63,846	66,881	104.75%	63,846	66,881	104.75%	-	-	#DIV/0!	-	-	#DIV/0!
D-1 FT Ind Study in Sect A	351.42	382.75		380.78	382.75		-	238	247.72	-	238	247.72
D-2 GAIN/Cal Works	9.37	6.12	65.31%		6.12	#DIV/0!		6.12	#DIV/0!		6.12	#DIV/0!

Liberty Union High School District

Site Allocations

	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
				2.00%	1.69%	1.44%	1.44%	1.44%	1.44%
LIBERTY				144.98	141.69	146.31	144.53	152.82	152.74
Allocation per CBEDS	129.10	129.10	116.19	116.19	113.28	118.95	118.95	127.00	127.00
CBEDS (Estimate)	1,895	1,933	2,123	2,131	2,119	2,233	2,432	2,473	2,448
Initial Site Allocation	244,637	249,530	246,664	307,568	300,044	328,655	352,276	377,071	373,896
CBEDS (Actual)	1,985	2,071	2,089	2,084	2,112	2,302	2,462	2,440	2,448
Adjustment	11,619	17,828	(3,950)	(5,435)	(793)	8,158	3,568	(4,191)	0
Final Site Allocation	256,256	267,358	242,713	302,132	299,251	336,813	355,845	372,880	373,896
Prior Year Carry-Over	0	0	0	0	0	0	0	0	0
Total LHS	256,256	267,358	242,713	302,132	299,251	336,813	355,845	372,880	373,896
FREEDOM				139.85	137.64	143.56	143.65	151.01	150.47
Allocation per CBEDS	129.10	129.10	116.19	116.19	113.28	118.95	118.95	127.00	127.00
CBEDS (Estimate)	2,302	2,348	2,445	2,543	2,579	2,423	2,538	2,594	2,684
Initial Site Allocation	297,179	303,123	284,076	355,446	352,154	351,261	364,885	392,438	403,868
CBEDS (Actual)	2,292	2,385	2,493	2,536	2,463	2,560	2,550	2,624	2,684
Adjustment	(1,291)	4,771	5,577	(797)	(13,141)	16,240	1,427	3,810	0
Final Site Allocation	295,888	307,894	289,653	354,649	339,013	367,501	366,312	396,248	403,868
Prior Year Carry-Over	0	0	0	0	0	0	0	0	0
Total FHS	295,888	307,894	289,653	354,649	339,013	367,501	366,312	396,248	403,868
HERITAGE				143.46	139.66	144.91	144.13	151.60	151.41
Allocation per CBEDS	129.10	129.10	116.19	116.19	113.28	118.95	118.95	127.00	127.00
CBEDS (Estimate)	2,177	2,221	2,169	2,197	2,237	2,289	2,475	2,538	2,581
Initial Site Allocation	281,042	286,663	252,008	315,271	313,411	335,238	357,391	385,326	390,787
CBEDS (Actual)	2,027	2,116	2,154	2,200	2,275	2,426	2,502	2,561	2,581
Adjustment	(19,364)	(13,496)	(1,743)	339	4,305	16,324	3,212	2,921	0
Final Site Allocation	261,678	273,167	250,266	315,610	317,716	351,563	360,602	388,247	390,787
Prior Year Carry-Over	0	0	0	0	0	0	0	0	0
Total HHS	261,678	273,167	250,266	315,610	317,716	351,563	360,602	388,247	390,787
LA PALOMA									
Allocation per CBEDS	183.95	183.95	165.56	165.56	161.42	169.49	177.96	186.86	196.20
CBEDS (Estimate)	226	226	228	207	233	214	183	167	151
Initial Site Allocation	41,573	41,573	37,747	34,280	37,589	36,270	32,567	31,206	29,627
CBEDS (Actual)	227	222	203	229	198	175	167	158	151
Adjustment	184	(736)	(4,139)	3,632	(5,629)	(6,610)	(2,847)	(1,682)	0
Final Site Allocation	41,757	40,837	33,608	37,912	31,961	29,660	29,720	29,524	29,627
Prior Year Carry-Over	0	0	0	0	0	0	0	0	0
Total LAP	41,757	40,837	33,608	37,912	31,961	29,660	29,720	29,524	29,627
INDEPENDENCE									
Allocation per CBEDS	96.24	96.24	86.61	86.61	84.45	88.67	93.10	97.76	102.65
CBEDS (Estimate)	372	400	437	471	494	444	382	331	334
Initial Site Allocation	35,800	38,495	37,850	40,816	41,717	39,370	35,566	32,358	34,284
CBEDS (Actual)	404	426	462	486	444	385	334	330	334
Adjustment	3,080	2,502	2,165	1,278	(4,222)	(5,232)	(4,469)	(98)	0
Final Site Allocation	38,880	40,997	40,015	42,094	37,495	34,138	31,097	32,260	34,284
Prior Year Carry-Over	0	0	0	0	0	0	0	0	0
Total IHS	38,880	40,997	40,015	42,094	37,495	34,138	31,097	32,260	34,284
Total Site Allocations	894,458	930,253	856,255	1,052,398	1,025,435	1,119,676	1,143,575	1,219,159	1,232,462
	-7.8%	4.0%	-8.0%	22.9%	-2.6%	9.2%	2.1%	6.6%	1.1%

Additional allocation for each comprehensive site at \$42,000 for Athletics plus \$21,000 for lab fees

Liberty Union High School District					Personnel (FTE by Resource)				
					17/18	16/17	15/16	14/15	14/15
0000 Unrestricted Resource	Certificated (inc Lib/Couns)	204,360	27.47	227,820	23.46	195,580	(32.24)	189,300	(6.28)
	Classified	112,900	(11.25)	119,010	6.11	116,300	(2.71)	114,813	(1.49)
	Management	29,680	8.38	25,410	(4.27)	25,850	0.44	25,711	(0.14)
	Total	346,940	24.60	372,240	25.30	337,730	(34.51)	329,824	(7.91)
0787 LCFF Supplemental	Certificated	17,950	17.95	5,020	(12.83)	12,300	7.28	16,010	3.71
	Classified	1,250	1.25	1,750	0.50	7,750	6.00	8,250	0.50
	Management	0,360	0.36	0,530	0.17	0,200	(0.33)	1,329	1.13
	Total	19,560	19.56	7,300	(12.26)	20,250	12.95	25,589	5.34
1400 Education Protection	Certificated	79,680	(10.32)	79,160	(0.52)	102,190	23.03	100,660	(1.53)
	Classified	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Management	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Total	79,680	(10.32)	79,160	(0.52)	102,190	23.03	100,660	(1.53)
0022 Continuation Education	Certificated	11,000	0.50	10,000	(1.00)	10,000	0.00	10,000	0.00
	Classified	4,000	1.25	3,000	(1.00)	3,750	0.75	4,000	0.25
	Management	1,010	0.11	1,110	0.10	1,300	0.19	1,110	(0.19)
	Total	16,010	1.86	14,110	(1.50)	15,050	0.94	15,110	0.06
3010 ESFA Title I	Certificated	0,000	0.00	0,000	0.00	1,000	1.00	1,000	0.00
	Classified	0,000	0.00	0,000	0.00	0,750	0.75	1,750	1.00
	Management	0,000	0.00	0,000	0.00	0,000	0.00	0,100	0.10
	Total	0,000	0.00	0,000	0.00	1,750	1.75	2,850	1.10
4035 Title II	Certificated	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Classified	0,500	0.00	0,500	0.00	0,500	0.00	0,500	0.00
	Management	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Total	0,500	0.00	0,500	0.00	0,500	0.00	0,500	0.00
4203 Title III	Certificated	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Classified	0,781	0.00	0,781	0.00	0,781	0.00	0,781	0.00
	Management	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Total	0,781	0.00	0,781	0.00	0,781	0.00	0,781	0.00
6264 Educator Effectiveness	Certificated	0,000	0.00	0,000	0.00	0,000	0.00	1,360	1.36
	Classified	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Management	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Total	0,000	0.00	0,000	0.00	0,000	0.00	1,360	0.00
6500	Certificated (inc Psychs)	48,520	(0.20)	52,250	3.73	53,590	1.34	55,000	1.41
	Classified	15,530	1.47	51,450	35.92	55,570	4.12	61,470	5.90
	Management	3,000	1.00	2,000	(1.00)	3,000	1.00	3,000	0.00
	Total	67,050	2.27	105,700	38.65	112,160	6.46	119,470	7.31
7338 College Readiness	Certificated	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Classified	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Management	0,000	0.00	0,000	0.00	0,000	0.00	0,100	0.10
	Total	0,000	0.00	0,000	0.00	0,000	0.00	0,100	0.10
8150 Routine Repair & Maint	Certificated	0,000	0.00	0,000	0.00	0,000	0.00	0,000	0.00
	Classified	8,500	0.00	8,500	0.00	8,500	0.00	8,500	0.00
	Management	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
	Total	9,500	0.00	9,500	0.00	9,500	0.00	9,500	0.00

Liberty Union High School District

Personnel (FTE by Resource)

	14/15		15/16		16/17		17/18	
6387								
9350 ROP/CTEIG								
Certificated	7.710	0.13	8.040	0.33	15.560	7.52	17.010	1.45
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Total	7.710	0.13	8.040	0.33	15.560	7.52	17.010	1.45
Certificated (inc psychs)	372.140	35.41	385.180	13.04	390.220	5.04	390.340	0.12
Classified	174.531	(6.16)	184.991	10.46	193.901	8.91	200.064	6.16
Management	35.050	9.65	30.050	(5.00)	31.350	1.30	32.350	1.00
Total General Fund	581.721	38.91	600.221	18.50	615.471	15.25	622.753	7.28
	7.72%		7.72%		7.72%		7.72%	
Enrollment in Jan (less SE, LAP, IS)								
Certificated (less LAP, SE, IS, Lib, Couns)	298.32	-	298.32	-	374.66	-	371.97	-
	4.13%		4.13%		4.13%		4.13%	
ADULT ED FUND - 11								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	5.850	0.77	4.800	(1.05)	6.250	1.45	7.500	1.25
Management	1.450	0.45	1.450	0.00	1.450	0.00	1.450	0.00
Total Adult Education Fund	7.300	0.00	6.250	0.00	7.700	0.00	8.950	0.00
CAFETERIA FUND - 13								
Liberty High School	6.000	0.54	5.370	(0.63)	5.500	0.13	5.750	0.25
Freedom High School	5.130	0.17	4.270	(0.86)	5.125	0.86	4.813	(0.31)
Heritage High School	4.630	0.30	4.610	(0.02)	4.625	0.01	4.375	(0.25)
Management	0.000	0.00	0.000	0.00	1.000	1.00	1.000	0.00
Total Cafeteria Fund	15.760	(1.19)	14.250	(1.19)	16.250	(1.19)	15.938	(1.19)
	-7.60%		-7.60%		-7.60%		-7.60%	
TRANSPORTATION - 63								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	25.560	1.37	27.140	1.37	27.470	1.37	26.563	1.37
Management	3.720	0.00	2.000	0.00	2.000	0.00	2.000	0.00
Total	29.280	1.37	29.140	1.37	29.470	1.37	28.563	1.37
	634.06		649.86		668.89		676.20	

Liberty Union High School District

Contributions to Restricted Programs

Resource/SACS Code	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
Special Education Fr: 01-0000-5001-0000-060-0-000-8980 To: 01-6500-0000-0000-060-0-400-880	2,647,924 12.8%	3,481,076 31.5%	1,513,129 -56.5%	4,063,870 168.6%	4,544,329 11.8%	6,495,691 42.9%	8,160,535 25.6%	9,119,567 11.8%
Routine Repair & Maint Fr: 01-0000-0000-8110-060-0-000-8980 To: 01-8150-0000-0000-060-0-771-8980	1,964,962 20.8%	2,122,742 8.0%	1,504,095 -29.1%	1,467,755 -2.4%	1,648,906 12.3%	2,250,000 36.5%	2,400,000 6.7%	2,554,525 6.4%
ROP/CTEIG Fr: 01-0000-3800-0000-000-0-000-8980 To: 01-6387-3800-0000-000-0-000-8980	0	0	0	0	95,275 100.0%	239,736 100.0%	691,324 100.0%	691,324 100.0%
Total Contributions	5,243,966	6,354,170	3,993,951	5,531,625	6,288,510	8,985,427	11,251,859	12,365,416
Percent Increase	19.8%	21.2%	-37.1%	38.5%	13.7%	42.9%	25.2%	9.9%

Liberty Union High School District

Capital Leases & Long Term Liabilities

CAPITAL LEASES:

(note 7 of Financial Statements)

La Paloma, Final Phase of Heritage High, Cisco Technology Upgrade

Year Ended June 30	Payment
2017	1,303,320
2018	1,776,204
2019	1,776,204
2020	1,776,204
2021	1,776,204
2022-2026	3,801,739
2027-2031	1,840,362
Total Payments	14,050,237
Interest	(2,097,461)
Present Value	11,952,776

LONG-TERM LIABILITIES:

(note 10 of Financial Statements)

	Balances 7/1/15	Additions	Deductions	Balances 6/30/16	Due w/in 1 yr
Compensated Absences	244,794	286,390	244,794	286,390	286,390
Genl Obligation Bonds	48,770,000	0	2,295,000	46,475,000	2,375,000
Bond Premium	2,527,563	0	170,962	2,356,601	170,962
Capital Leases	14,809,324	0	2,856,548	11,952,776	976,299
Other Post Emp Benefits	4,970,279	1,110,585	116,052	5,964,812	
Net Pension Liability	44,316,381	13,026,283	0	57,342,664	
TOTAL	115,638,341	14,423,258	5,683,356	124,378,243	3,808,651

LIBERTY UNION HIGH SCHOOL DISTRICT
CAPITAL LEASES LONG TERM LIABILITY DETAIL

	Fund 25	Fund 14	Fund 01	Fund 35	Fund 01	
	KNN	Sun Trust	Freedom	La Paloma	Cisco Technology Upgrade	Totals
	Construction	Siemens	Project	La Paloma		
<u>Asset Cost</u>	4,000,000	801,462	1,747,000	6,020,000	7,057,428	19,715,890
<u>Amount Financed</u>	5,550,658	1,084,100	2,110,897	8,515,397	7,775,891	
<u>Total Payments</u>		Payments complete	Payments complete			
2017/18	370,346	0	0	463,317	945,768	1,779,431
2018/19	370,346	0	0	463,317 *	945,768	1,779,431
2019/20	370,346	0	0	463,317	945,768	1,779,431
2020/21	370,346	0	0	463,317	945,768	1,779,431
2021/22	370,346	0	0	463,317	945,766	1,779,429
2022/23	370,346	0	0	463,317		833,663
2023/24	0	0	0	463,317		463,317
2024/25	0	0	0	463,317		463,317
2025/26	0	0	0	463,317		463,317
2026/27	0	0	0	463,317		463,317
2027/28	0	0	0	463,317		463,317
2028/29	0	0	0	463,317		463,317
2029/30	0	0	0	463,317		463,317
Pyr Pymts	3,328,582	1,084,100	2,110,899	2,492,270	3,047,053	12,062,904
Fut Pymts	2,222,075	0	0	6,023,126	4,728,838	12,974,039
Total	5,550,657	1,084,100	2,110,899	8,515,396	7,775,891	25,036,943
<u>Principal Payments</u>	4,000,000	801,462	1,747,000	6,020,000	7,057,428	19,625,890
<u>Interest Payments</u>	1,550,658	282,638	363,897	2,495,397	718,463	5,411,053
<u>Total Payments</u>	5,550,658	1,084,100	2,110,897	8,515,397	7,775,891	25,036,943

*Fund 35 will be depleted and pmt will need to be moved to general fund.

Liberty Union High School District

Assessed Valuation

Year	Assessed Valuation	Percent Change	Tax Rate per \$100	Bonding Capacity	Outstanding Debt	Net Capacity
87/88	1,569,948,993		0.0000	19,624,362		
88/89	1,723,563,519	9.78%	0.0280	21,544,544	5,000,000	23.2% 16,544,544
89/90	1,894,248,052	9.90%	0.0260	23,678,101	4,930,000	20.8% 18,748,101
90/91	2,072,613,389	9.42%	0.0500	25,907,667	4,860,000	18.8% 21,047,667
91/92	2,615,633,260	26.20%	0.0450	32,695,416	4,775,000	14.6% 27,920,416
92/93	2,798,488,606	6.99%	0.0351	34,981,108	10,890,000	31.1% 24,091,108
93/94	2,945,548,033	5.25%	0.0298	36,819,350	10,375,000	28.2% 26,444,350
94/95	3,032,708,087	2.96%	0.0560	37,908,851	22,080,000	58.2% 15,828,851
95/96	3,125,583,945	3.06%	0.0789	39,069,799	34,775,000	89.0% 4,294,799
96/97	3,253,423,602	4.09%	0.0757	40,667,795	34,455,000	84.7% 6,212,795
97/98	3,391,977,561	4.26%	0.0766	42,399,720	34,050,000	80.3% 8,349,720
98/99	3,614,704,315	6.57%	0.0757	45,183,804	33,495,000	74.1% 11,688,804
99/00	4,107,986,191	13.65%	0.0697	51,349,827	32,765,000	63.8% 18,584,827
00/01	4,656,342,650	13.35%	0.0630	58,204,283	31,780,000	54.6% 26,424,283
01/02	5,436,357,809	16.75%	0.0372	67,954,473	53,807,658	79.2% 14,146,815
02/03	6,413,134,539	17.97%	0.0425	80,164,182	53,155,033	66.3% 27,009,149
03/04	7,559,426,837	17.87%	0.0350	94,492,835	69,960,749	74.0% 24,532,086
04/05	9,044,303,689	19.64%	0.0489	113,053,796	69,791,250	61.7% 43,262,546
05/06	10,940,993,445	20.97%	0.0379	136,762,418	68,233,125	49.9% 68,529,293
06/07	13,622,663,763	23.51%	0.0331	170,283,297	66,331,906	39.0% 103,951,391
07/08	15,621,462,306	12.67%	0.0276	195,268,279	64,201,720	32.9% 131,066,559
08/09	14,519,508,882	-10.05%	0.0289	181,493,861	61,789,005	34.0% 119,704,856
09/10	11,863,043,097	-22.30%	0.0376	148,288,039	59,997,008	40.5% 88,291,031
10/11	11,413,507,825	-3.79%	0.0390	142,668,848	59,830,000	41.9% 82,838,848
11/12	10,895,556,004	-4.54%	0.0386	136,194,450	57,130,000	41.9% 79,064,450
12/13	10,891,696,790	-0.04%	0.0350	136,146,210	53,140,000	39.0% 83,006,210
13/14	11,741,822,329	7.81%	0.0350	146,772,779	51,005,000	34.8% 95,767,779
14/15	13,730,666,334	16.94%	0.0273	171,633,329	48,770,000	28.4% 122,863,329
15/16	15,062,649,337	9.70%	0.0273	188,283,117	46,475,000	24.7% 141,808,117
16/17	16,431,034,610	9.08%		205,387,933	44,100,000	21.5% 161,287,933
Assessed Valuation						
Historical 4-Year Average		10.88%				

Estimate based on Avg

14/15	13,019,590,852	19.49%	0.0350	162,744,886	53,140,000	32.7% 109,604,886
15/16	14,436,408,693	10.88%	0.0350	180,455,109	51,005,000	28.3% 129,450,109
16/17	16,007,407,478	10.88%	0.0350	200,092,593	48,770,000	24.4% 151,322,593
17/18	17,749,365,483	10.88%	0.0350	221,867,069	46,475,000	20.9% 175,392,069
18/19	19,680,886,833	10.88%	0.0350	246,011,085	44,100,000	17.9% 201,911,085

Bonding Capacity is 1.25% of Assessed Valuation. Financial Hardship is when OS debt exceeds 60% of AV.

Targeted Maximum Rate = \$57.50 per \$100,000 AV

Contra Costa County Tax Assessor = (925) 646-2225.

HHS 007-100-022-8	60.00 Acres	3,185,758
HHS 007-100-037	7? Acres	100
LHS 013-022-001-5	45.50 Acres	46
LHS 013-041-006-1	"	2,382
LHS 013-212-008	2.74 Acres	276,906
DO 013-030-002-3	3.80 Acres	2,630
FHS 034-050-001	47.97 Acres	
FHS 034-050-002	"	805,000
FHS 034-050-003-2	"	1,060,399
CEC 013-050-003-6	5.47 Acres	444,712
CEC 013-050-009-3	"	444,986
LAP 019-050-013-2	1.56 Acres	44,341
LAP 019-050-035-5	"	67,942
LAP 019-050-039	5.00 Acres	400,265
LAP 019-050-112	"	400,000
172.04 Total Acres		7,135,467

Liberty Union High School District

GO Bond Amortization

Date	Payments	Principal	Interest	Issued (Redeem)	Balance
Beginning Balance					0
88/89	0	0	0	5,000,000	5,000,000
89/90	453,913	70,000	383,913		4,930,000
90/91	784,445	70,000	714,445		4,860,000
91/92	824,620	85,000	739,620		4,775,000
92/93	5,243,948	4,775,000	468,948	10,890,000	10,890,000
93/94	1,124,482	515,000	609,482		10,375,000
94/95	1,290,698	295,000	995,698	12,000,000	22,080,000
95/96	2,045,137	305,000	1,740,137	13,000,000	34,775,000
96/97	2,393,461	320,000	2,073,461		34,455,000
97/98	2,468,292	405,000	2,063,292		34,050,000
98/99	2,596,448	555,000	2,041,448		33,495,000
99/00	2,736,698	730,000	2,006,698		32,765,000
00/01	22,302,278	20,345,000	1,957,278	19,360,000	31,780,000
01/02	1,673,675	330,000	1,343,675	22,357,658	53,807,658
02/03	3,237,939	1,220,000	2,017,939	567,375	53,155,033
03/04	3,511,958	1,390,000	2,121,958	18,195,716	69,960,749
04/05	4,251,958	1,565,000	2,686,958	1,395,501	69,791,250
05/06	4,574,364	1,915,000	2,659,364	356,875	68,233,125
06/07	4,485,456	1,901,219	2,584,237		66,331,906
07/08	4,558,486	2,130,186	2,428,300		64,201,720
08/09	4,715,222	2,412,715	2,302,507		61,789,005
09/10	4,603,397	1,791,997	2,811,400		59,997,008
10/11	6,046,850	3,316,986	2,729,864	3,149,978	59,830,000
11/12	5,422,265	2,700,000	2,722,265		57,130,000
12/13	5,249,415	2,650,000	2,599,415	(1,340,000)	53,140,000
GO Bond Refunding					
13/14	4,276,016	2,135,000	2,141,016		51,005,000
14/15	4,274,538	2,235,000	2,039,538		48,770,000
15/16	4,240,400	2,295,000	1,945,400		46,475,000
16/17	4,246,088	2,375,000	1,871,088		44,100,000
17/18	4,259,588	2,475,000	1,784,588		41,625,000
18/19	4,259,688	2,565,000	1,694,688		39,060,000
19/20	4,212,338	2,610,000	1,602,338		36,450,000
20/21	4,265,763	2,710,000	1,555,763		33,740,000
21/22	4,386,813	2,955,000	1,431,813		30,785,000
22/23	4,386,113	3,080,000	1,306,113		27,705,000
23/24	4,387,113	3,235,000	1,152,113		24,470,000
24/25	4,384,463	3,370,000	1,014,463		21,100,000
25/26	4,384,663	3,505,000	879,663		17,595,000
26/27	4,388,463	3,640,000	748,463		13,955,000
27/28	4,389,225	3,785,000	604,225		10,170,000
28/29	4,342,963	3,890,000	452,963		6,280,000
29/30	3,325,700	3,060,000	265,700		3,220,000
30/31	3,332,700	3,220,000	112,700		0
TOTALS	75,742,630	53,140,000	22,602,630		

Bond Debt Service 6/30/2012

Liberty Union 2001	3,184,874
Liberty Union 1988	1,503,548
Liberty Union 1994	3,595,347

2017-18 Debt Service Payments

OBJ	ACCOUNT	DESCRIPTION	2017-2018	Bank
	Heritage			
7439	25-0000-0000-9100-000-0-000-7439	COP/DEBT SERVICE PM	279,929.00	Capital One
7438	25-0000-0000-9100-000-0-000-7438	COPS INTEREST PAYM	90,417.00	Capital One
			<u>370,346.00</u>	
	LA PALOMA			
7439	35-7710-0000-9100-050-0-932-7439	LAP COP DEBT PAYME	287,152.00	Zion acct end # 9002
7438	35-7710-0000-9100-050-0-932-7438	LAP COP INTEREST PYI	176,165.00	Zion acct end # 9002
			<u>463,317.00</u>	
	District Wide Cisco Technology Upgrade			
7439	01-0000-0000-9100-000-0-620-7439	DEBT PAYMENT	831,445.00	Key Gov Finance
7438	01-0000-0000-9100-000-0-620-7438	INTEREST PAYMENT	114,323.00	Key Gov Finance
		*INCLUDES 1 EXTRA PAYMENT	<u>945,768.00</u>	

Liberty Union High School District

Fund Summary - 2017-18 Original Budget

Description	Fund 01 General	Fund 11 Adult Ed	Fund 13 Cafeteria	Fund 14 Def Maint	Fund 25 Cap Facil	Fund 35 Construct	Fund 40 Spc Rsv Prj	Fund 63 Enterprise	Fund 73 Scholar	Total All Funds
Beginning Balance	12,278,371	386,892	338,791	806,728	5,307,289	629,108	581,522	102,670	79,125	20,510,496
Revenues										
LCFF Revenue 8000	72,835,102	0	0	1,108,847	0	0	0	0	0	73,943,949
Federal Sources 8100	1,978,555	143,482	702,600	0	0	0	0	0	0	2,824,637
State Sources 8300	6,744,580	1,192,646	55,000	0	0	0	0	0	0	7,992,226
Local Sources 8600	3,655,286	344,354	555,126	1,000	1,620,000	1,000	1,000	3,234,546	4,246	9,416,558
Total Revenues	85,213,523	1,680,482	1,312,726	1,109,847	1,620,000	1,000	1,000	3,234,546	4,246	94,177,370
Expenditures										
Certificated Salaries 1000	37,240,291	612,224	0	0	0	0	0	0	0	37,852,515
Classified Salaries 2000	10,080,251	326,432	571,893	0	0	0	0	1,591,547	0	12,570,123
Employee Benefits 3000	21,131,524	363,766	243,142	0	0	0	0	805,204	0	22,543,636
Books & Supplies 4000	4,894,827	170,833	521,581	0	257,000	0	0	565,053	0	6,409,294
Services & Other 5000	9,862,748	154,162	66,721	812,481	490,216	0	516,000	311,507	16,100	12,229,935
Capital Outlay 6000	260,954	0	24,391	0	0	0	0	0	0	285,345
Other Outgo 7000	3,293,941	63,575	0	0	370,346	460,090	0	0	0	4,187,952
Total Expenditures	86,764,536	1,690,992	1,427,728	812,481	1,117,562	460,090	516,000	3,273,311	16,100	96,078,800
Other Sources/Uses										
Transfers In	0	0	0	0	0	0	0	0	0	0
(Transfers Out)/Adj	0	0	0	0	0	0	0	101,920	0	0
Total Other Sources/Uses	0	0	0	0	0	0	0	101,920	0	0
ENDING FUND BALANCE	10,727,358	376,382	223,789	1,104,094	5,809,728	170,018	66,522	165,825	67,271	18,609,066

Liberty Union High School District

General Fund - 01

Description		13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
Beginning Fund Balance - Unrestricted		4,120,407	4,404,285	6,875,549	7,755,834	7,853,637
Beginning Fund Balance - Restricted		3,469,102	4,571,665	3,239,347	5,073,401	4,424,734
BEGINNING FUND BALANCE - TOTAL		7,589,509	8,975,950	10,114,895	12,829,235	12,278,371
F						
Revenue LCFF	8010	50,533,714	58,500,991	66,685,352	70,557,410	72,835,102
percent increase		14.76%	15.77%	13.99%	5.81%	3.23%
Federal Sources	8100	1,479,109	1,949,911	2,101,405	2,159,921	1,978,555
State Sources	8300	4,303,554	2,868,315	10,859,729	8,795,374	6,744,580
Local Sources	8600	4,643,628	5,355,994	4,036,421	3,926,789	3,655,286
Total Revenues		60,960,005	68,675,211	83,682,907	85,439,494	85,213,523
percent increase		7.73%	12.66%	21.85%	2.10%	-0.26%
Expenditures						
Certificated Salaries	1000	28,384,150	31,398,445	33,806,788	36,101,118	37,240,291
Classified Salaries	2000	7,591,855	8,304,629	9,121,085	9,641,757	10,080,251
Employee Benefits	3000	11,471,921	12,822,731	16,575,196	19,336,763	21,131,524
Books & Supplies	4000	1,972,358	3,629,722	4,449,289	5,526,579	4,894,827
Services & Other	5000	7,638,417	8,130,617	9,208,214	10,081,921	9,862,748
Capital Outlay	6000	73,411	6,236,133	1,434,023	1,457,589	260,954
Other Outgo	71-7299/74-7499	469,436	3,083,904	4,411,055	2,884,633	3,357,516
Direct Support/Indirect Costs	73-7399	(27,984)	(20,198)	(37,083)	(40,000)	(63,575)
Total Expenditures		57,573,564	73,585,983	78,968,567	84,990,359	86,764,537
percent increase		6.69%	27.81%	7.31%	7.63%	2.09%
Surplus (Deficit)		3,386,441	(4,910,772)	4,714,340	449,136	(1,551,014)
Other Sources/Uses						
Transfers In:			7,057,522			
From Other Funds		0	0	0	0	0
Total Transfers In		0	7,057,522	0	0	0
(Transfers Out):						
Adult Education Fund - 11		0	0			
Deferred Maintenance Fund - 14	7615	0	0			
To Other Funds	7612	(2,000,000)	(1,000,000)	(2,000,000)	(1,000,000)	0
Total Transfers Out		(2,000,000)	(1,000,000)	(2,000,000)	(1,000,000)	0
Net Other Sources/Uses		(2,000,000)	6,057,522	(2,000,000)	(1,000,000)	0
Change in Fund Balance		1,386,441	1,146,750	2,714,340	(550,864)	(1,551,014)
ENDING FUND BALANCE		8,975,950	10,114,895	12,829,235	12,278,371	10,727,358

Components of Ending Fund Balance						
Reserved Non-Expendable:						
Revolving Cash	7991	10,000	10,000	10,000	10,000	10,000
Restricted Balance	7921	4,567,220	3,247,152	4,078,563	4,424,734	3,626,590
Prepaid Expenses		4,825	0	0	0	0
Assigned or Locally Restricted		1,211,907	0	0	103,634	48,203
Reserved for Textbooks		0	0	1,300,000	0	0
Reserved for Technology		0	0	500,000	1,500,000	1,500,000
Reserved for Supplemental		0	0	29,177	1,000,000	241,338
Reserve for Economic Uncert (min 3%)	7910/9770	1,787,207	2,207,579	2,369,057	2,549,711	2,602,936
Reserve for Economic Uncert Board (2%)		0	1,471,720	1,579,371	1,699,807	1,735,291
Undesignated/Unappropriated	7990	1,394,792	4,657,970	2,963,066	990,485	963,000
Undesignated Reserve Percent		2.42%	6.33%	3.75%	1.17%	1.11%
ENDING FUND BALANCE		8,975,951	11,594,421	12,829,235	12,278,371	10,727,358

Liberty Union High School District							
Revenues - 8000							
Description			13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
Revenue Limit Sources 8000							
Revenue Limit/ LCFF	UR	8011	21,777,529	21,246,449	26,420,166	27,488,056	29,672,283
Education Protection Acct (EPA)	UR	8012	9,555,415	12,349,321	12,052,815	12,167,048	12,167,048
Revenue Limit - Prior Year	UR	8019	(19,136)	(12,552)	41,231	0	0
HOX	UR	8021	185,015	194,512	196,017	193,012	193,012
Timber Tax & Other Tax Subventio	UR	8022	0	0	0	0	0
In Lieu Taxes	UR	8029	953	2,101	1,134	1,134	1,134
Secured Taxes	UR	8041	17,521,297	20,774,297	22,823,473	24,717,046	24,717,046
Unsecured Taxes	UR	8042	733,337	737,908	749,201	780,529	780,529
Supplemental Taxes	UR	8044	448,776	641,882	787,956	787,956	787,956
ERAF/SERAF	UR	8045	1,204,522	1,620,479	2,717,393	3,209,360	3,209,360
Community Redevelopment Fund		8047	291,853	520,199	349,403	659,296	659,296
State Allocation Sub-Total (doesn't include Revenue Limit 8011,19)			51,699,561	58,074,596	66,138,790	70,003,437	72,187,664
Special Ed - Rev Limit (Unrestricted)	UR	8091	(1,165,847)	(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)
Special Ed - Rev Limit (Restricted)	R	8091	0	0	0	0	0
Continuation Ed - Rev Limit (Unrestrict	UR	8091	0	0	0	0	0
Continuation Ed - Rev Limit (Restricted)	R	8091	0	0	0	0	0
PERS Reduction	UR	8092	0	0	0	0	0
Property Tax Transfers	UR	8097		1,535,242	1,655,409	1,662,820	1,756,285
Total LCFF Revenue Sources			50,533,714	58,500,991	66,685,352	70,557,410	72,835,102
Federal Sources 8100			14.8%	15.8%	14.0%	5.8%	3.2%
Special Education	R	8181	1,154,988	1,238,178	1,264,424	1,277,589	1,271,682
Special Ed Disc Grants		8182					
Federal Sources 8200			-2.8%	7.2%	2.1%	#REF!	-0.5%
Special Ed Disc Grants	R	8182	85,228	87,218	91,086	90,505	90,928
Title I	R	3010	0	299,359	453,575	518,141	343,523
ARRA - QEIA - Jobs Bill	R	8290	0	0	0	0	0
VEA Perkins (P=506)	R	3550	84,292	113,308	114,006	109,450	109,450
Drug-Alcohol-Tobacco	R	3710	0	0	0	0	0
Title II - Teacher Quality	R	4035	69,602	86,472	69,412	66,615	66,615
Title V - Innov Strategy - IASA	R	4110	0	0	0	0	0
Title III - LEP/Homeless Grant	R	4203	42,992	54,913	49,129	60,721	60,721
Medical/SPED	R	5640	0	0	0	0	0
All Other	U	8290	42,008	70,463	59,773	36,900	35,636
8200 Sub-Total			324,122	711,733	836,981	882,332	706,873
Total Federal Sources			1,479,110	1,949,911	2,101,405	2,159,921	1,978,555
State Sources 8300			-8.0%	31.8%	7.8%	2.8%	-8.4%
Revenue Limit Core and Remedial		8311	0	0	0	0	0
EIA	R	7090	0	0	0	0	0
Home to School Transportation RE	R	7230	0	0	0	0	0
Home to School Transportation SE	R	7240	0	0	0	0	0
8300 Sub-Total			0	0	0	0	0
Mandated Costs Reimbursement	UR	8550	406,160	913,942	4,433,208	2,086,327	430,731
CELDT/Student Ident/cahsee	UR	8590	26,720	20,716	0	10,718	0
Pupil Testing	UR	8590	0	0	4,456	4,456	4,456
Class Size Reduction	UR	8590	0	0	0	0	0
School Safety-0053	UR	8590	102,936	0	0	0	0
CAHSEE	UR	8590	0	0	0	0	0
Other State Revenue	UR	8590	0	0	0	0	0

Revenues (continued)							
Description			13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
Site Block Grant	UR	8590	0	0	0	0	0
Lottery - Unrestricted	UR	8560	1,085,018	1,045,721	1,200,291	1,150,530	1,150,530
8500 Sub-Total (Unrestricted)			1,620,834	1,980,379	5,637,955	3,252,031	1,585,717
CA Clean Energy Jobs Act	R	6230	130,000	0	739,969	430,052	0
Educator Effectiveness	R	6264	0	0	577,357	0	0
Lottery - Restricted	R	6300	300,887	295,007	416,087	300,000	300,000
TUPE 6690/PADA	R	6385	141,473	43,714	133,356	89,884	89,884
College Readines Grant	R	7338	0	0	0	373,150	0
CTE Incentive Grant (CTEIG)	R	6387	0	0	804,926	1,123,552	1,184,382
SPED Mental Health and Staff Dev	R	6512	438,062	457,579	462,958	474,980	474,536
Ag Incentive Grant	R	7010	7,826	6,305	5,626	5,602	5,602
Calif Partnership Academy - TLC	R	7220	78,545	58,156	96,433	89,746	89,746
CSIS / Wetlands Grant	R	7370	37,711	27,175	48,553	36,028	36,028
Old SIP/CC/Testing	R	7405	1,548,216	0	0	0	0
GASB 68 STRS Liability	R	7690	0	0	1,936,510	2,620,349	2,978,685
8500 Sub-Total (Restricted)			2,682,720	887,936	6,221,775	5,543,343	5,158,863
Total State Sources			4,303,554	2,868,315	10,859,730	8,795,374	6,744,580
Local Sources: 8600			-29.5%	-33.4%	278.6%	-19.0%	-23.3%
Paid Transportation Fees/Admin	UR		136,458	152,540	88,436	90,000	90,000
General Fund Interest (LAIF)	UR		30,602	39,229	77,523	50,000	75,000
Other Local (includes WC)	UR		162,123	525,417	295,140	419,581	417,380
Leases and Rentals	UR		354,425	354,954	442,453	362,143	362,143
Donations (LaP, LHS, Ed Found, FHS, Di	UR		29,971	18,232	0	0	0
BTSA	UR		120,780	172,135	117,492	91,842	92,000
TRAN Interest	UR		0	0	0	0	0
8600 Sub-Total (Unrestricted)			834,359	1,262,507	1,021,044	1,013,556	1,036,523
Paid Transportation Fees	R		0	0	0	0	0
Other Local Revenue	R		0	0	0	146,976	78,266
SIG/AT&T Boot /Laurence/Mural	R		35,749	405,428	37,852	0	0
Redev Pass Thru (Oakley, Brentwood)	R		255,503	312,599	461,191	422,078	245,000
ROP Contract	R		718,265	662,462	0	0	0
Special Ed Revenue	R		2,690,171	2,712,998	2,516,334	2,344,169	2,295,497
8600 Sub-Total (Restricted)			3,699,688	4,093,487	3,015,375	2,913,223	2,618,763
Total Local Sources			4,534,047	5,355,994	4,036,421	3,926,789	3,655,286
Total Revenues - Unrestricted			52,988,907	60,208,635	71,688,891	73,160,187	73,701,057
percent change			12.1%	13.6%	19.1%	2.1%	0.7%
Total Revenues - Restricted			7,861,518	8,466,576	11,994,016	12,279,307	11,512,466
percent change			-15.8%	7.7%	41.7%	2.4%	-6.2%
TOTAL REVENUES (8000-8999)			60,850,425	68,675,211	83,682,908	85,439,494	85,213,523
percent change			7.53%	12.86%	21.85%	2.10%	-0.26%
Contributions to Restricted Programs:							
Continuation Ed	R	2200	0	0	0	0	0
Title III - LEP	R	4203			3,601	0	0
ROP/CTEIG	R	9350/6387	0	95,275	239,736	691,324	691,324
Special Ed	R	6500	4,063,870	4,544,329	6,495,691	8,160,535	9,119,567
Transportation R/E	R	7230	0	0	0	0	0
Transportation S/E	R	7240	0	0	0	0	0
RR & Maintenance	R	8150	1,467,755	1,648,906	2,250,000	2,400,000	2,554,525
Total Contributions to Restricted Programs			5,531,625	6,288,510	8,989,028	11,251,859	12,365,416
percent change			38.5%	13.7%	42.9%	25.2%	9.9%

Liberty Union High School District					
Certificated Salaries - 1000					
Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
Teachers 1100					
Teacher Salaries - Unrestricted	20,392,829	22,317,016	24,298,129	25,126,561	25,833,044
Teacher Salaries - Restricted	3,697,267	4,279,099	4,427,667	5,399,256	5,605,738
Total Teacher Salaries	24,090,096	26,596,115	28,725,796	30,525,817	31,438,782
percent change	6.7%	10.4%	8.0%	6.3%	3.0%
Pupil Support (Counselors, Lib, Psy) 1200					
Pupil Support Salaries	997,163	1,269,808	1,342,668	1,688,265	1,796,020
Pupil Support Salaries - Restricted	534,444	536,537	473,373	529,293	592,570
Total Certificated Pupil Support	1,531,607	1,806,345	1,816,040	2,217,558	2,388,590
percent change	-1.4%	17.9%	0.5%	22.1%	7.7%
Supervisors and Administrators 1300					
Supervisors/Adm Salaries	2,556,799	2,775,170	2,981,421	3,010,376	3,061,519
Supervisors/Adm Salaries - Restricted	205,647	220,815	283,530	347,366	351,400
Total Supervisor/Admin Salaries	2,762,446	2,995,985	3,264,952	3,357,742	3,412,919
percent change	2.6%	8.5%	9.0%	2.8%	1.6%
Other Certificated 1900					
Other Certificated	0	0	0	0	0
Other Certificated - Restricted	0	0	0	0	0
Total Other Certificated Salaries	0	0	0	0	0
percent change	#DIV/0!	#DIV/0!	#DIV/0!	#REF!	#DIV/0!
Total Certificated Salaries - Unrestricted	23,946,791	26,361,994	28,622,218	29,825,202	30,690,583
percent change	9.9%	10.1%	8.6%	4.2%	2.9%
Total Certificated Salaries - Restricted	4,437,358	5,036,451	5,184,570	6,275,915	6,549,708
percent change	-11.7%	13.5%	2.9%	21.0%	4.4%
TOTAL CERTIFICATED SALARIES	28,384,149	31,398,445	33,806,788	36,101,117	37,240,291

Liberty Union High School District					
Classified Salaries - 2000					
Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
Instructional Aides 2100					
Instructional Aides	277,044	344,074	365,986	357,176	362,530
Instructional Aides - Restricted	1,324,697	1,538,768	1,697,569	1,811,306	1,986,519
Total Instructional Aides	1,601,741	1,882,842	2,063,554	2,168,482	2,349,049
percent change	6.5%	17.5%	9.6%	5.1%	8.3%
Classified Support 2200					
Support Salaries	1,615,509	1,696,860	1,730,992	1,831,474	1,958,337
Support Salaries - Restricted	239,442	236,019	292,830	366,569	418,259
Total Support Salaries	1,854,951	1,932,879	2,023,822	2,198,043	2,376,596
percent change	-0.1%	4.2%	4.7%	8.6%	8.1%
Supervisors and Administrators 2300					
Supervisors and Admin	330,734	385,046	343,364	335,190	338,376
Supervisors and Admin - Restricted	84,805	93,834	99,481	100,944	100,944
Total Supervisor/Admin Salaries	415,539	478,880	442,844	436,134	439,320
percent change	-0.1%	15.2%	-7.5%	#REF!	0.7%
Clerical and Office 2400					
Clerical and Office	2,704,118	2,878,901	3,389,116	3,461,366	3,509,694
Clerical and Office - Restricted	98,996	133,218	81,232	137,625	137,926
Total Clerical/Office Salaries	2,803,114	3,012,119	3,470,348	3,598,991	3,647,620
percent change	5.8%	7.5%	15.2%	3.7%	1.4%
Other Classified Salaries 2900					
Other Classified Salaries	705,794	725,071	821,246	867,322	842,602
Other Classified Salaries - Restricted	210,716	272,838	299,270	372,785	425,064
Total Other Classified Salaries	916,510	997,909	1,120,516	1,240,107	1,267,666
percent change	7.7%	8.9%	12.3%	10.7%	2.2%
Total Classified Salaries - Unrestricted	5,633,199	6,029,952	6,650,703	6,852,528	7,011,539
	6.1%	7.0%	10.3%	3.0%	2.3%
Total Classified Salaries - Restricted	1,958,656	2,274,677	2,470,382	2,789,229	3,068,712
	-0.3%	16.1%	8.6%	12.9%	10.0%
TOTAL CLASSIFIED SALARIES	7,591,855	8,304,629	9,121,085	9,641,757	10,080,251

Liberty Union High School District						
Benefits - 3000						
Description		13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
STRS 3100						
STRS	8.25%	1,942,735	2,302,310	3,006,067	3,597,806	4,275,894
STRS - Restricted		325,173	404,881	2,475,121	3,350,300	3,839,219
Total STRS		2,267,908	2,707,191	5,481,188	6,948,106	8,115,113
STRS as a percent of Certificated Salaries		8.0%	8.6%	16.2%	19.2%	21.8%
PERS 3200		6.1%	19.4%	102.5%	26.8%	16.8%
PERS	9.306%	629,432	665,325	740,312	921,466	1,033,723
PERS - Restricted		261,500	309,255	321,030	436,985	550,028
Total PERS		890,932	974,581	1,061,342	1,358,451	1,583,751
PERS as a percent of Classified Salaries		11.74%	11.74%	11.64%	14.09%	15.71%
FICA-Medicare 3300		6.2%	9.4%	8.9%	28.0%	16.6%
FICA-Medicare	6.20%	805,126	886,271	973,660	999,121	994,144
FICA-Medicare - Restricted	1.45%	236,679	275,779	292,002	315,726	361,780
Total FICA-Medicare		1,041,805	1,162,051	1,265,662	1,314,847	1,355,924
SDI as a percent of Total Salaries		2.90%	2.93%	2.95%	2.87%	2.87%
Health & Welfare 3400		10.1%	11.5%	8.9%	3.9%	3.1%
Health & Welfare		4,806,150	5,372,033	5,764,442	6,284,854	6,444,602
Health & Welfare - Restricted		1,165,701	1,407,999	1,448,424	1,785,627	2,087,477
Total Health & Welfare		5,971,851	6,780,032	7,212,866	8,070,481	8,532,079
H & W as a percent of Total Salaries		16.60%	17.08%	16.80%	17.64%	18.03%
SUI 3500		4.2%	13.5%	6.4%	#REF!	5.7%
SUI	0.72%	20,446	16,602	17,058	18,820	18,797
SUI - Restricted		3,063	3,544	3,735	4,297	4,828
Total SUI		23,509	20,146	20,793	23,117	23,625
SUI as a percent of Total Salaries		0.07%	0.05%	0.05%	0.05%	0.05%
Workers Comp 3600		-93.7%	-14.3%	3.2%	#REF!	2.2%
Workers Comp	Mod Rate	867,037	716,246	997,784	1,067,824	991,869
Workers Comp - Restricted	2.6415	186,165	208,932	221,285	257,353	252,824
Total Workers Comp		1,053,202	925,178	1,219,068	1,325,177	1,244,693
Workers Comp as a percentage of Total Salaries		2.93%	2.33%	2.84%	2.90%	2.63%
Retiree Benefits 3700		29.6%	-12.2%	31.8%	8.7%	-6.1%
Retiree Benefits		36,549	38,779	34,506	42,304	26,779
Retiree Benefits - Restricted		0	0	0	0	0
Total Retiree Benefits		36,549	38,779	34,506	42,304	26,779
PERS Reduction 3800		-19.9%	6.1%	-11.0%	22.6%	-38.7%
PERS Reduction		0	0	0	0	0
PERS Reduction - Restricted		0	0	0	0	0
Total PERS Reduction		0	0	0	0	0
Other Benefits 3900		-100.0%	#DIV/0!	#DIV/0!	#REF!	#DIV/0!
Other Benefits		147,629	164,870	202,013	185,563	176,270
Other Benefits - Restricted		38,536	49,903	77,758	68,679	73,290
Total Other Emp Benefits		186,165	214,773	279,771	254,242	249,560
percent change		5.4%	15.4%	30.3%	-9.1%	-1.8%
Benefits as a Percent of Salaries		31.9%	32.3%	38.6%	42.3%	44.7%
Total Benefits - Unrestricted		9,255,104	10,162,438	11,735,840	13,117,759	13,962,078
		7.2%	9.8%	15.5%	11.8%	6.4%
Total Benefits - Restricted		2,216,817	2,660,293	4,839,356	6,218,967	7,169,446
		-10.9%	20.0%	81.9%	28.5%	15.3%
TOTAL BENEFITS		11,471,921	12,822,731	16,575,196	19,336,726	21,131,524
percent change		3.16%	11.77%	29.26%	16.66%	9.28%

Liberty Union High School District					
Books & Supplies - 4000					
Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
Textbooks 4100					
Textbooks	361	506,180	697,856	1,658,245	1,641,284
Textbooks - Restricted	313,586	762,149	104,332	550,500	551,207
Total Textbooks	313,947	1,268,329	802,188	2,208,745	2,192,491
percent change	80.8%	304.0%	-36.8%	175.3%	-0.7%
Books Other than Textbooks 4200					
Other Books	7,525	7,842	9,470	15,015	13,233
Other Books - Restricted	0	0	0	0	0
Total Books Other than Textbooks	7,525	7,842	9,470	15,015	13,233
percent change	-17.8%	4.2%	20.8%	58.6%	-11.9%
Instructional Supplies 4300					
Instructional Materials & Supplies	690,572	739,865	916,955	1,152,841	1,072,216
Instructional Materials & Supplies - Restricted	588,199	743,648	674,212	745,362	695,668
Materials & Supplies	1,278,771	1,483,514	1,591,166	1,898,203	1,767,884
percent change	3.7%	16.0%	7.3%	19.3%	-6.9%
Non-Capitalized Equipment 4400					
Non-Capitalized Equipment	187,815	537,169	1,619,182	1,268,735	743,935
Non-Capitalized Equipment - Restricted	184,300	332,868	427,283	135,880	177,284
Total Other Supplies	372,115	870,037	2,046,465	1,404,615	921,219
percent change	220.2%	133.8%	135.2%	-31.4%	-34.4%
Total Books and Supplies - Unrestricted	886,273	1,791,056	3,243,463	4,094,836	3,470,668
percent change	22.9%	102.1%	81.1%	25.2%	-15.2%
Total Books and Supplies - Restricted	1,086,085	1,838,666	1,205,827	1,431,742	1,424,159
percent change	33.8%	69.3%	-34.4%	18.7%	-0.5%
TOTAL BOOKS & SUPPLIES	1,972,358	3,629,722	4,449,289	5,526,578	4,894,827
percent change	28.68%	84.03%	22.58%	24.21%	-11.43%
ADA	7,438	7,582	7,582	7,582	7,582
\$/ADA	\$ 265	\$ 479	\$ 587	\$ 729	\$ 646

Liberty Union High School District					
Services & Other Operating Expenses - 5000					
Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
Subagreements 5100					
	0	0	0	0	0
Brentwood/Oakley Police	425,590	319,573	444,822	392,556	392,556
Total Travel & Conference 5200	425,590	319,573	444,822	392,556	392,556
Travel and Conferences	64,929	80,785	97,346	103,985	116,946
Travel and Conferences - Restricted	62,128	98,029	134,309	118,032	94,477
Total Travel & Conference	127,057	178,814	231,655	222,017	211,423
Dues & Memberships 5300	18.9%	40.7%	29.6%	-4.2%	-4.8%
Dues/Memberships	46,124	45,502	46,903	45,694	50,694
Dues/Memberships - Restricted	0	395	597	646	646
Total Dues & Memberships	46,124	45,897	47,500	46,340	51,340
Insurance 5400	13.4%	-0.5%	3.5%	-2.4%	10.8%
Insurance	376,051	412,505	468,870	516,184	568,774
Insurance - Restricted	0	0	0	0	0
Total Insurance	376,051	412,505	468,870	516,184	568,774
Utilities 5500	6.6%	9.7%	13.7%	10.1%	10.2%
Utilities	1,898,630	1,905,053	1,820,500	1,907,300	1,917,300
Utilities - Restricted	0	0	0	0	0
Total Utilities & Housekeeping Services	1,898,630	1,905,053	1,820,500	1,907,300	1,917,300
Rentals, Leases & Repairs 5600	27.8%	0.3%	-4.4%	4.8%	0.5%
Rentals, Leases and Repairs	353,636	393,521	372,845	383,433	389,688
Rentals, Leases and Repairs - Restricted	147,270	85,499	73,920	150,713	150,713
Total Rentals, Leases & Repairs	500,906	479,020	446,765	534,146	540,401
Direct Costs for Interfund Services 5700	-0.3%	-4.4%	-6.7%	19.6%	1.2%
Duplicating	(6,409)	(26,734)	(4,397)	(2,745)	(3,100)
Duplicating - Restricted	17,163	32,471	13,940	14,800	14,800
Total Direct Costs - Interfund	10,754	5,737	9,543	12,055	11,700
Professional/Consulting Services 5800	246.6%	-46.7%	66.3%	26.3%	-2.9%
Outside Services	2,544,052	2,589,221	3,034,947	3,264,352	3,170,052
Outside Services - Restricted	1,550,338	1,972,507	2,373,887	2,854,890	2,779,472
Total Professional Consulting	4,094,390	4,561,727	5,408,833	6,119,242	5,949,524
Communications 5900	8.0%	11.4%	18.6%	13.1%	-2.8%
Communications	155,760	218,686	325,130	328,080	215,730
Communications - Restricted	3,154	3,604	4,598	4,000	4,000
Total Communications	158,914	222,290	329,728	332,080	219,730
	-5.9%	39.9%	48.3%	0.7%	-33.8%
Total Services & Other - Unrestricted	5,432,773	5,618,538	6,162,143	6,546,284	6,426,084
	40.2%	3.4%	9.7%	6.2%	-1.8%
Total Services & Other - Restricted	2,205,643	2,512,079	3,046,073	3,535,637	3,436,664
	-28.3%	13.9%	21.3%	16.1%	-2.8%
TOTAL SERVICES & OTHER EXPENSES	7,638,416	8,130,617	9,208,215	10,081,921	9,862,748
percent change	9.88%	6.44%	13.25%	9.49%	-2.17%

Liberty Union High School District					
Capital Outlay - 6000					
Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
Sites & Improvement of Sites 6100					
Sites & Improvement of Sites	0	0	0	0	0
Sites & Improvement of Sites - Restricted	0	0	0	0	0
Total Sites & Improvement of Sites	0	0	0	0	0
Buildings & Improvement of Buildings 6200	#DIV/0!	#DIV/0!	#DIV/0!	#REF!	#DIV/0!
Buildings & Improvement of Buildings	0	6,129,722	921,492	0	50,000
Buildings & Improvement of Buildings - Restricted	0	0	0	0	0
Total Buildings & Improvement of Buildings	0	6,129,722	921,492	0	50,000
Equipment 6400	#DIV/0!	#DIV/0!	-85.0%	-100.0%	#DIV/0!
Equipment	54,793	87,793	388,053	225,356	135,954
Equipment - Restricted	18,618	18,618	124,478	1,232,233	75,000
Total Equipment	73,411	106,411	512,531	1,457,589	210,954
	#DIV/0!	45.0%	381.7%	184.4%	-85.5%
Total Capital Outlay - Unrestricted	54,793	6,217,515	1,309,545	225,356	185,954
	#DIV/0!	11247.3%	-78.9%	-82.8%	-17.5%
Total Capital Outlay - Restricted	18,618	18,618	124,478	1,232,233	75,000
	#DIV/0!	0.0%	568.6%	889.9%	-93.9%
TOTAL CAPITAL OUTLAY	73,411	6,236,133	1,434,023	1,457,589	260,954
	#DIV/0!	8394.82%	-77.00%	1.64%	-82.10%

Liberty Union High School District					
Other Outgo - 7000					
Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Est Actuals	17/18 Budget
Other Outgo 7100					
State Special Schools	5,250	0	7,557	0	0
State Special Schools - Restricted	248,398	1,717,198	2,010,923	2,411,748	2,411,748
Total Other Outgo	253,648	1,717,198	2,018,480	2,411,748	2,411,748
7200					
Byron and COE Grants	0	0	0	0	0
Total	0	0	0	0	0
Direct Support/Indirect Costs 7300					
Indirect Costs	(40,160)	(41,816)	(72,536)	(74,320)	(104,166)
Indirect Costs - Restricted	12,177	21,618	35,452	34,320	40,591
Total Direct Support/Indirect Costs	(27,983)	(20,198)	(37,084)	(40,000)	(63,575)
7400	-30.0%	-27.8%	83.6%	7.8%	58.9%
COP	221,039	1,366,706	2,392,575	472,885	945,768
Total	221,039	1,366,706	2,392,575	472,885	3,357,516
7600					
Transfers	0	0	0	0	0
7612	0	0	0	0	0
7615	0	0	0	0	0
7619	2,000,000	1,000,000	2,000,000	1,000,000	0
Total	2,000,000	1,000,000	2,000,000	1,000,000	0
Total Other Outgo - Unrestricted	186,129	1,324,890	2,327,596	398,565	841,602
Total Other Outgo - Restricted	260,575	1,738,816	2,046,375	2,446,068	2,452,339
TOTAL OTHER OUTGO	2,446,704	3,063,706	6,373,971	3,844,633	5,705,689
Total Expenditures - Unrestricted	45,389,812	57,506,383	60,051,508	61,060,529	62,588,508
Total Expenditures - Restricted	12,183,752	16,079,599	18,917,059	23,929,791	24,176,028
TOTAL EXPENDITURES (1000-7999)	57,573,564	73,585,982	78,968,567	84,990,321	86,764,537

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

☒ This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒ If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 20 Oak Street, Brentwood CA 94561
Date: June 09, 2017

Place: 20 Oak Street, Brentwood, CA 9456
Date: June 14, 2017
Time: 07:30 PM

Adoption Date: June 21, 2017

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

Contact person for additional information on the budget reports:

Name: Liz Robbins

Telephone: 925-634-2166

Title: CBO

E-mail: robbinsl@luhsd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)

			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 21, 2017	
S10	LCAP Expenditures	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?		X

ADDITIONAL FISCAL INDICATORS

			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,724.70	7,724.70	7,724.70	7,772.74	7,772.74	7,772.74
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,724.70	7,724.70	7,724.70	7,772.74	7,772.74	7,772.74
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	49.05	49.05	49.05	45.00	45.00	45.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	49.05	49.05	49.05	45.00	45.00	45.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,773.75	7,773.75	7,773.75	7,817.74	7,817.74	7,817.74
7. Adults in Correctional Facilities						
8. Charter School ADA (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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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)
After projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	72,835,102.00	2.67%	74,778,306.00	2.90%	76,943,681.00
2. Federal Revenues	8100-8299	1,978,555.00	1.10%	2,000,319.00	2.42%	2,048,727.00
3. Other State Revenues	8300-8599	6,744,580.00	1.48%	6,844,565.00	2.40%	7,009,155.00
4. Other Local Revenues	8600-8799	3,655,286.23	0.00%	3,655,286.00	0.00%	3,655,286.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		85,213,523.23	2.42%	87,278,476.00	2.73%	89,656,849.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,240,291.00		37,839,693.00
b. Step & Column Adjustment				640,793.00		577,584.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(41,391.00)		140,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,240,291.00	1.61%	37,839,693.00	1.90%	38,557,277.00
2. Classified Salaries						
a. Base Salaries				10,080,251.00		10,173,643.00
b. Step & Column Adjustment				93,392.00		93,616.00
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	10,080,251.00	0.93%	10,173,643.00	0.92%	10,267,259.00
3. Employee Benefits	3000-3999	21,131,524.18	5.47%	22,287,420.00	5.55%	23,523,647.00
4. Books and Supplies	4000-4999	4,894,827.33	-6.15%	4,593,861.00	2.64%	4,715,079.00
5. Services and Other Operating Expenditures	5000-5999	9,862,748.30	1.11%	9,972,034.00	1.29%	10,100,493.00
6. Capital Outlay	6000-6999	260,954.00	-63.83%	94,396.00	-42.37%	54,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,357,516.00	0.00%	3,357,516.00	13.80%	3,820,833.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(63,575.00)	0.00%	(63,575.00)	0.00%	(63,575.00)
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
c. Other Adjustments				0.00		0.00
10. Total (Sum lines B1 thru B10)		86,764,536.81	1.72%	88,254,988.00	3.08%	90,975,409.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,551,013.58)		(976,512.00)		(1,318,560.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,278,371.28		10,727,357.70		9,750,845.70
2. Ending Fund Balance (Sum lines C and D1)		10,727,357.70		9,750,845.70		8,432,285.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740	3,626,590.15		3,278,199.23		2,973,193.23
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	3,524,832.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,601,426.00		0.00		0.00
2. Unassigned/Unappropriated	9790	964,509.55		6,472,646.47		5,459,092.47
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,727,357.70		9,750,845.70		8,432,285.70

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)
AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,601,426.00		0.00		0.00
c. Unassigned/Unappropriated	9790	964,511.47		6,472,646.47		5,459,092.47
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.92)		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 E2e)		3,565,935.55		6,472,646.47		5,459,092.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.11%		7.33%		6.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7,772.74		7,819.85		7,866.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		86,764,536.81		88,254,988.00		90,975,409.00
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)		86,764,536.81		88,254,988.00		90,975,409.00
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)		2,602,936.10		2,647,649.64		2,729,262.27
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)		2,602,936.10		2,647,649.64		2,729,262.27
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	71,078,817.00	2.73%	73,022,021.00	2.97%	75,187,396.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,585,717.00	1.10%	1,603,160.00	2.42%	1,641,956.00
4. Other Local Revenues	8600-8799	1,036,522.78	0.00%	1,036,523.00	0.00%	1,036,523.00
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	(11,865,416.00)	2.82%	(12,200,000.00)	1.64%	(12,400,000.00)
6. Total (Sum lines A1 thru A5c)		61,835,640.78	2.63%	63,461,704.00	3.16%	65,465,875.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,690,583.00		31,366,581.00
b. Step & Column Adjustment				535,998.00		483,245.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				140,000.00		140,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,690,583.00	2.20%	31,366,581.00	1.99%	31,989,826.00
2. Classified Salaries						
a. Base Salaries				7,011,539.00		7,069,948.00
b. Step & Column Adjustment				58,409.00		60,623.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,011,539.00	0.83%	7,069,948.00	0.86%	7,130,571.00
3. Employee Benefits	3000-3999	13,962,078.18	7.27%	14,976,468.00	6.80%	15,995,207.00
4. Books and Supplies	4000-4999	3,470,667.88	-8.22%	3,185,522.00	2.70%	3,271,531.00
5. Services and Other Operating Expenditures	5000-5999	6,426,084.30	2.40%	6,580,310.00	2.70%	6,757,979.00
6. Capital Outlay	6000-6999	185,954.00	-62.68%	69,396.00	-57.64%	29,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	945,768.00	0.00%	945,768.00	48.99%	1,409,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(104,166.00)	0.00%	(104,166.00)	0.00%	(104,166.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		62,588,508.36	2.40%	64,089,827.00	3.73%	66,479,429.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(752,867.58)		(628,123.00)		(1,013,554.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,853,637.05		7,100,769.47		6,472,646.47
2. Ending Fund Balance (Sum lines C and D1)		7,100,769.47		6,472,646.47		5,459,092.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,524,832.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,601,426.00				
2. Unassigned/Unappropriated	9790	964,511.47		6,472,646.47		5,459,092.47
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,100,769.47		6,472,646.47		5,459,092.47

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,601,426.00		0.00		0.00
c. Unassigned/Unappropriated	9790	964,511.47		6,472,646.47		5,459,092.47
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,565,937.47		6,472,646.47		5,459,092.47
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expenditures included in line B1d are budgeted for 2FTE for enrollment growth.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,756,285.00	0.00%	1,756,285.00	0.00%	1,756,285.00
2. Federal Revenues	8100-8299	1,978,555.00	1.10%	2,000,319.00	2.42%	2,048,727.00
3. Other State Revenues	8300-8599	5,158,863.00	1.60%	5,241,405.00	2.40%	5,367,199.00
4. Other Local Revenues	8600-8799	2,618,763.45	0.00%	2,618,763.00	0.00%	2,618,763.00
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	11,865,416.00	2.82%	12,200,000.00	1.64%	12,400,000.00
6. Total (Sum lines A1 thru A5c)		23,377,882.45	1.88%	23,816,772.00	1.57%	24,190,974.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,549,708.00		6,473,112.00
b. Step & Column Adjustment				104,795.00		94,339.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(181,391.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,549,708.00	-1.17%	6,473,112.00	1.46%	6,567,451.00
2. Classified Salaries						
a. Base Salaries				3,068,712.00		3,103,695.00
b. Step & Column Adjustment				34,983.00		32,993.00
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	3,068,712.00	1.14%	3,103,695.00	1.06%	3,136,688.00
3. Employee Benefits	3000-3999	7,169,446.00	1.97%	7,310,952.00	2.97%	7,528,440.00
4. Books and Supplies	4000-4999	1,424,159.45	-1.11%	1,408,339.00	2.50%	1,443,548.00
5. Services and Other Operating Expenditures	5000-5999	3,436,664.00	-1.31%	3,391,724.00	-1.45%	3,342,514.00
6. Capital Outlay	6000-6999	75,000.00	-66.67%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,411,748.00	0.00%	2,411,748.00	0.00%	2,411,748.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	40,591.00	0.00%	40,591.00	0.00%	40,591.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		24,176,028.45	-0.04%	24,165,161.00	1.37%	24,495,980.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(798,146.00)		(348,389.00)		(305,006.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,424,734.23		3,626,588.23		3,278,199.23
2. Ending Fund Balance (Sum lines C and D1)		3,626,588.23		3,278,199.23		2,973,193.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,626,590.15		3,278,199.23		2,973,193.23
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	(1.92)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,626,588.23		3,278,199.23		2,973,193.23

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

3

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

(☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

(☐) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 21, 2017

For additional information on this certification, please contact:

Name: Liz Robbins

Title: CBO

Telephone: 925-634-2166 x2030

E-mail: robbinsl@luhsd.net

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. FUND REVENUES									
1) LCFF Sources		8010-8099	68,894,590.00	1,662,820.00	70,557,410.00	71,078,817.00	1,756,285.00	72,835,102.00	3.2%
2) Federal Revenue		8100-8299	0.00	2,159,921.00	2,159,921.00	0.00	1,978,555.00	1,978,555.00	-8.4%
3) Other State Revenue		8300-8599	3,252,031.00	5,543,343.00	8,795,374.00	1,585,717.00	5,158,863.00	6,744,580.00	-23.3%
4) Other Local Revenue		8600-8799	1,013,585.91	2,913,223.45	3,926,789.36	1,036,522.78	2,618,763.45	3,655,286.23	-8.9%
5) TOTAL REVENUES			73,160,186.91	12,279,307.45	85,439,494.36	73,701,056.78	11,512,466.45	85,213,523.23	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	29,825,202.89	6,275,915.00	36,101,117.89	30,690,583.00	6,549,708.00	37,240,291.00	3.2%
2) Classified Salaries		2000-2999	8,852,528.00	2,789,229.00	9,641,757.00	7,011,539.00	3,068,712.00	10,080,251.00	4.5%
3) Employee Benefits		3000-3999	13,117,753.54	6,219,009.00	19,336,762.54	13,962,078.18	7,169,446.00	21,131,524.18	9.3%
4) Books and Supplies		4000-4999	4,094,836.32	1,431,742.45	5,526,578.77	3,470,667.88	1,424,159.45	4,894,827.33	-11.4%
5) Services and Other Operating Expenditures		5000-5999	6,548,283.83	3,535,637.00	10,083,920.83	6,426,084.30	3,436,664.00	9,862,748.30	-2.2%
6) Capital Outlay		6000-6999	225,355.58	1,232,233.00	1,457,588.58	185,954.00	75,000.00	260,954.00	-82.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	472,885.00	2,411,748.00	2,884,633.00	945,768.00	2,411,748.00	3,357,516.00	16.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(74,320.00)	34,320.00	(40,000.00)	(104,166.00)	40,591.00	(63,575.00)	58.9%
9) TOTAL EXPENDITURES			61,060,525.16	23,929,833.45	84,990,358.61	62,588,508.36	24,176,028.45	86,764,536.81	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,099,661.75	(11,650,526.00)	449,135.75	11,112,548.42	(12,663,562.00)	(1,551,013.58)	-445.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		6900-6929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
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%
Contributions		8980-8999	(11,001,859.00)	11,001,859.00	0.00	(11,865,416.00)	11,865,416.00	0.00	0.0%
E. OTHER FINANCING SOURCES/USES			(12,001,859.00)	11,001,859.00	(1,000,000.00)	(11,865,416.00)	11,865,416.00	0.00	-100.0%

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)	
E. INCREASE (DECREASE) IN FUND BALANCE (C + D4)			97,802.75	(648,667.00)	(550,864.25)	(752,867.58)	(788,146.00)	(1,551,013.58)	181.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,755,834.30	5,073,401.23	12,829,235.53	7,853,637.05	4,424,734.23	12,278,371.28	-4.3%
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)			7,755,834.30	5,073,401.23	12,829,235.53	7,853,637.05	4,424,734.23	12,278,371.28	-4.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,755,834.30	5,073,401.23	12,829,235.53	7,853,637.05	4,424,734.23	12,278,371.28	-4.3%
2) Ending Balance, June 30 (E + F1e)			7,853,637.05	4,424,734.23	12,278,371.28	7,100,769.47	3,626,588.23	10,727,357.70	-12.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	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	4,424,734.26	4,424,734.26	0.00	3,626,580.15	3,626,580.15	-18.0%
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	4,303,441.00	0.00	4,303,441.00	3,524,832.00	0.00	3,524,832.00	-18.1%
Locally Restricted - Site funds	0000	9780				48,203.00		48,203.00	
Reserve for Technology purchases	0000	9780				1,500,000.00		1,500,000.00	
Reserve for Supplemental Services	0000	9780				241,338.00		241,338.00	
Reserve Economic Uncertainties @ 2%	0000	9780				1,735,291.00		1,735,291.00	
Locally Restricted Programs - Site	0000	9780	103,634.00		103,634.00				
Reserved for Technology Purchases	0000	9780	1,500,000.00		1,500,000.00				
Reserved for Supplements for 17-18	0000	9780	1,000,000.00		1,000,000.00				
Reserve for Economic Uncertainty @ 2%	0000	9780	1,699,807.00		1,699,807.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,549,711.00	0.00	2,549,711.00	2,601,426.00	0.00	2,601,426.00	2.0%
Unassigned/Unappropriated Amount		9780	990,485.05	(0.03)	990,485.02	964,511.47	(1.92)	964,509.55	-2.6%

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)	
G.									
aj 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									
Deferred Inflows of Resources		9690	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			
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
LCFF SOURCES									
Proportionment									
State Aid - Current Year		8011	27,488,056.00	0.00	27,488,056.00	29,672,283.00	0.00	29,672,283.00	7.9%
Education Protection Account State Aid - Current Year		8012	12,167,048.00	0.00	12,167,048.00	12,167,048.00	0.00	12,167,048.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	193,012.00	0.00	193,012.00	193,012.00	0.00	193,012.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	1,134.00	0.00	1,134.00	1,134.00	0.00	1,134.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	24,717,046.00	0.00	24,717,046.00	24,717,046.00	0.00	24,717,046.00	0.0%
Unsecured Roll Taxes		8042	780,529.00	0.00	780,529.00	780,529.00	0.00	780,529.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	787,956.00	0.00	787,956.00	787,956.00	0.00	787,956.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,209,360.00	0.00	3,209,360.00	3,209,360.00	0.00	3,209,360.00	0.0%
Community Redevelopment Funds (SB 617/689/1992)		8047	659,286.00	0.00	659,286.00	659,286.00	0.00	659,286.00	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			70,003,437.00	0.00	70,003,437.00	72,187,664.00	0.00	72,187,664.00	3.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)		(1,108,847.00)	(1,108,847.00)		(1,108,847.00)	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	1,662,820.00	1,662,820.00	0.00	1,756,285.00	1,756,285.00	5.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			68,894,590.00	1,662,820.00	70,557,410.00	71,078,817.00	1,756,285.00	72,835,102.00	3.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,277,589.00	1,277,589.00	0.00	1,271,682.00	1,271,682.00	-0.5%
Special Education Discretionary Grants		8182	0.00	90,505.00	90,505.00	0.00	90,928.00	90,928.00	0.5%
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		518,141.00	518,141.00		343,523.00	343,523.00	-33.7%
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		66,615.00	66,615.00		66,615.00	66,615.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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)	
Part A, English Learner	4203	8290		60,721.00	60,721.00		60,721.00	60,721.00	0.0%
Part 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	3199, 4038-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		109,450.00	109,450.00		109,450.00	109,450.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	36,900.00	36,900.00	0.00	35,636.00	35,636.00	-3.4%
TOTAL, FEDERAL REVENUE			0.00	2,159,921.00	2,159,921.00	0.00	1,978,555.00	1,978,555.00	-8.4%
OTHER STATE REVENUE									
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	2,086,327.00	0.00	2,086,327.00	430,731.00	0.00	430,731.00	-79.4%
Lottery - Unrestricted and Instructional Materials		8560	1,150,530.00	300,000.00	1,450,530.00	1,150,530.00	300,000.00	1,450,530.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
Clean Energy Jobs Act	6230	8590		430,052.00	430,052.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,123,552.00	1,123,552.00		1,184,382.00	1,184,382.00	5.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		36,028.00	36,028.00		36,028.00	36,028.00	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	15,174.00	3,653,711.00	3,668,885.00	4,456.00	3,638,453.00	3,642,909.00	-0.7%
TOTAL, OTHER STATE REVENUE			3,252,031.00	5,543,343.00	8,795,374.00	1,585,717.00	5,158,863.00	6,744,580.00	-23.3%

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)	
01 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	422,078.00	422,078.00	0.00	245,000.00	245,000.00	-42.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	362,143.00	0.00	362,143.00	362,143.00	0.00	362,143.00	0.0%
Interest		8660	50,000.00	0.00	50,000.00	75,000.00	0.00	75,000.00	50.0%
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	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Interagency Services		8677	91,842.00	1,000.00	92,842.00	92,000.00	1,000.00	93,000.00	0.2%
Union/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	419,580.91	145,976.45	565,557.36	417,379.78	77,266.45	494,646.23	-12.5%
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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,344,169.00	2,344,169.00		2,295,497.00	2,295,497.00	-2.1%
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			1,013,565.91	2,913,223.45	3,926,789.36	1,036,522.78	2,618,763.45	3,655,286.23	-6.9%
TOTAL, REVENUES			73,160,186.91	12,279,307.45	85,439,494.36	73,701,056.78	11,512,466.45	85,213,523.23	-0.3%

			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	25,126,561.89	5,399,256.00	30,525,817.89	25,833,044.00	5,605,738.00	31,438,782.00	3.0%
Certificated Pupil Support Salaries		1200	1,688,265.00	529,293.00	2,217,558.00	1,796,020.00	592,570.00	2,388,590.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,010,376.00	347,366.00	3,357,742.00	3,061,519.00	351,400.00	3,412,919.00	1.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			29,825,202.89	6,275,915.00	36,101,117.89	30,690,583.00	6,549,708.00	37,240,291.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	357,176.00	1,811,306.00	2,168,482.00	362,530.00	1,986,519.00	2,349,049.00	8.3%
Classified Support Salaries		2200	1,831,474.00	366,569.00	2,198,043.00	1,958,337.00	418,259.00	2,376,596.00	8.1%
Classified Supervisors' and Administrators' Salaries		2300	335,190.00	100,944.00	436,134.00	338,376.00	100,944.00	439,320.00	0.7%
Clerical, Technical and Office Salaries		2400	3,461,368.00	137,625.00	3,598,991.00	3,509,694.00	137,926.00	3,647,620.00	1.4%
Other Classified Salaries		2600	867,322.00	372,785.00	1,240,107.00	842,602.00	425,064.00	1,267,666.00	2.2%
TOTAL, CLASSIFIED SALARIES			6,852,528.00	2,789,229.00	9,641,757.00	7,011,539.00	3,068,712.00	10,080,251.00	4.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,597,806.19	3,350,300.00	6,948,106.19	4,275,894.32	3,839,219.00	8,115,113.32	16.8%
PERS		3201-3202	921,466.00	436,985.00	1,358,451.00	1,033,723.00	550,028.00	1,583,751.00	16.6%
OASDI/Medicare/Alternative		3301-3302	999,121.22	315,726.00	1,314,847.22	994,143.75	361,780.00	1,355,923.75	3.1%
Health and Welfare Benefits		3401-3402	6,284,854.29	1,785,627.00	8,070,481.29	6,444,602.00	2,087,477.00	8,532,079.00	5.7%
Unemployment Insurance		3501-3502	18,814.57	4,339.00	23,153.57	18,796.75	4,828.00	23,624.75	2.0%
Workers' Compensation		3601-3602	1,067,824.27	257,353.00	1,325,177.27	991,869.36	252,824.00	1,244,693.36	-6.1%
OPEB, Allocated		3701-3702	42,304.00	0.00	42,304.00	26,779.00	0.00	26,779.00	-36.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	185,563.00	68,679.00	254,242.00	176,270.00	73,290.00	249,560.00	-1.8%
TOTAL, EMPLOYEE BENEFITS			13,117,753.54	8,219,009.00	19,336,762.54	13,962,078.18	7,169,446.00	21,131,524.18	9.3%
BOOKS AND SUPPLIES									
Textbooks and Core Curricula Materials		4100	1,659,245.00	550,500.00	2,209,745.00	1,641,284.00	551,207.00	2,192,491.00	-0.7%
Books and Other Reference Materials		4200	15,015.36	0.00	15,015.36	13,233.36	0.00	13,233.36	-11.9%
Materials and Supplies		4300	1,152,840.79	745,362.45	1,898,203.24	1,072,215.50	695,668.45	1,767,883.95	-6.9%
Noncapitalized Equipment		4400	1,268,735.17	135,880.00	1,404,615.17	743,935.02	177,284.00	921,219.02	-34.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,084,836.32	1,431,742.45	5,528,578.77	3,470,667.88	1,424,159.45	4,894,827.33	-11.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	392,556.00	392,556.00	0.00	392,556.00	392,556.00	0.0%
Travel and Conferences		5200	103,885.30	118,032.00	222,017.30	116,946.00	94,477.00	211,423.00	-4.8%
Dues and Memberships		5300	45,694.00	646.00	46,340.00	50,694.00	646.00	51,340.00	10.8%
Insurance		5400 - 5450	516,184.00	0.00	516,184.00	568,774.00	0.00	568,774.00	10.2%
Operations and Housekeeping Services		5500	1,907,300.00	0.00	1,907,300.00	1,917,300.00	0.00	1,917,300.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	383,433.16	150,713.00	534,146.16	389,688.15	150,713.00	540,401.15	1.2%
Transfers of Direct Costs		5710	(1,499.66)	1,500.00	0.34	(1,500.00)	1,500.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(1,245.00)	13,300.00	12,055.00	(1,600.00)	13,300.00	11,700.00	-2.9%
Professional/Consulting Services and Operating Expenditures		5800	3,264,352.03	2,854,890.00	6,119,242.03	3,170,052.15	2,779,472.00	5,949,524.15	-2.8%
Communications		5900	328,080.00	4,000.00	332,080.00	215,730.00	4,000.00	219,730.00	-33.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,546,283.83	3,535,637.00	10,081,920.83	6,426,084.30	3,436,664.00	9,862,748.30	-2.2%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
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	225,355.58	1,232,233.00	1,457,588.58	135,954.00	75,000.00	210,954.00	-85.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			225,355.58	1,232,233.00	1,457,588.58	185,954.00	75,000.00	260,954.00	-82.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,411,748.00	2,411,748.00	0.00	2,411,748.00	2,411,748.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	65,544.00	0.00	65,544.00	114,323.00	0.00	114,323.00	74.4%
Other Debt Service - Principal		7439	407,341.00	0.00	407,341.00	831,445.00	0.00	831,445.00	104.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			472,885.00	2,411,748.00	2,884,633.00	945,768.00	2,411,748.00	3,357,516.00	16.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(34,320.00)	34,320.00	0.00	(40,591.00)	40,591.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(40,000.00)	0.00	(40,000.00)	(63,575.00)	0.00	(63,575.00)	58.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(74,320.00)	34,320.00	(40,000.00)	(104,166.00)	40,591.00	(63,575.00)	58.9%
TOTAL, EXPENDITURES			61,060,525.16	23,929,833.45	84,990,358.61	62,588,508.36	24,176,028.45	86,764,536.81	2.1%

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)	
IN D TRANSFERS									
II ND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
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	(11,001,859.00)	11,001,859.00	0.00	(11,865,416.00)	11,865,416.00	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			(11,001,859.00)	11,001,859.00	0.00	(11,865,416.00)	11,865,416.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,001,859.00)	11,001,859.00	(1,000,000.00)	(11,865,416.00)	11,865,416.00	0.00	-100.0%

Division	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	68,894,590.00	1,662,820.00	70,557,410.00	71,078,817.00	1,756,285.00	72,835,102.00	3.2%
2) Federal Revenue		8100-8299	0.00	2,159,921.00	2,159,921.00	0.00	1,978,555.00	1,978,555.00	-8.4%
3) Other State Revenue		8300-8599	3,252,031.00	5,543,343.00	8,795,374.00	1,585,717.00	5,158,863.00	6,744,580.00	-23.3%
4) Other Local Revenue		8600-8799	1,013,565.91	2,913,223.45	3,926,789.36	1,036,522.78	2,618,763.45	3,655,286.23	-6.9%
5) TOTAL REVENUES			73,160,186.91	12,279,307.45	85,439,494.36	73,701,056.78	11,512,466.45	85,213,523.23	-0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		36,018,182.15	15,802,411.45	51,820,593.60	36,930,700.59	16,845,228.45	53,775,929.04	3.8%
2) Instruction - Related Services	2000-2999		11,425,851.01	924,297.00	12,350,148.01	11,269,456.77	963,546.00	12,233,002.77	-0.9%
3) Pupil Services	3000-3999		3,937,351.00	1,128,624.00	5,065,975.00	4,012,823.00	1,411,973.00	5,424,796.00	7.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		3,513,465.00	69,740.00	3,583,205.00	3,632,525.00	84,308.00	3,716,833.00	3.7%
8) Plant Services	8000-8999		5,692,791.00	3,593,013.00	9,285,804.00	5,797,235.00	2,459,225.00	8,256,460.00	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	472,885.00	2,411,748.00	2,884,633.00	945,768.00	2,411,748.00	3,357,516.00	16.4%
10) TOTAL EXPENDITURES			61,060,525.16	23,929,833.45	84,990,358.61	62,588,508.36	24,176,028.45	86,764,536.81	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,099,661.75	(11,650,526.00)	449,135.75	11,112,548.42	(12,663,562.00)	(1,551,013.58)	-445.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
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	(11,001,859.00)	11,001,859.00	0.00	(11,865,416.00)	11,865,416.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(12,001,859.00)	11,001,859.00	(1,000,000.00)	(11,865,416.00)	11,865,416.00	0.00	-100.0%

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. INCREASE (DECREASE) IN FUND BALANCE (E (C + D4))			97,802.75	(648,667.00)	(550,864.25)	(752,867.58)	(798,146.00)	(1,551,013.58)	181.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,755,834.30	5,073,401.23	12,829,235.53	7,853,637.05	4,424,734.23	12,278,371.28	-4.3%
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)			7,755,834.30	5,073,401.23	12,829,235.53	7,853,637.05	4,424,734.23	12,278,371.28	-4.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,755,834.30	5,073,401.23	12,829,235.53	7,853,637.05	4,424,734.23	12,278,371.28	-4.3%
2) Ending Balance, June 30 (E + F1e)			7,853,637.05	4,424,734.23	12,278,371.28	7,100,769.47	3,626,588.23	10,727,357.70	-12.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	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	4,424,734.26	4,424,734.26	0.00	3,626,588.15	3,626,588.15	-18.0%
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	4,303,441.00	0.00	4,303,441.00	3,524,832.00	0.00	3,524,832.00	-18.1%
Locally Restricted - Site funds	0000	9780				48,203.00		48,203.00	
Reserve for Technology purchases	0000	9780				1,500,000.00		1,500,000.00	
Reserve for Supplemental Services	0000	9780				241,338.00		241,338.00	
Reserve Economic Uncertainties @ 2%	0000	9780				1,735,291.00		1,735,291.00	
Locally Restricted Programs - Site	0000	9780	103,634.00		103,634.00				
Reserved for Technology Purchases	0000	9780	1,500,000.00		1,500,000.00				
Reserved for Supplements for 17-18	0000	9780	1,000,000.00		1,000,000.00				
Reserve for Economic Uncertainty @ 2%	0000	9780	1,699,807.00		1,699,807.00				
Assigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,549,711.00	0.00	2,549,711.00	2,601,426.00	0.00	2,601,426.00	2.0%
Unassigned/Unappropriated Amount		9790	990,485.05	(0.03)	990,485.02	964,511.47	(1.92)	964,509.55	-2.6%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	0.18	0.18
6264	Educator Effectiveness (15-16)	201,013.11	0.00
6300	Lottery: Instructional Materials	390,703.32	139,996.32
7338	College Readiness Block Grant	373,150.00	186,575.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	129,284.64	226,284.64
9010	Other Restricted Local	3,330,583.01	3,073,734.01
Total, Restricted Balance		4,424,734.26	3,626,590.15

P. 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 or Year (2014-15)	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
District Regular	7,619	7,575		
Charter School				
Total ADA	7,619	7,575	0.6%	Met
Second Prior Year (2015-16)				
District Regular	7,677	7,691		
Charter School				
Total ADA	7,677	7,691	N/A	Met
First Prior Year (2016-17)				
District Regular	7,827	7,725		
Charter School		0		
Total ADA	7,827	7,725	1.3%	Not Met
Budget Year (2017-18)				
District Regular	7,773			
Charter School	0			
Total ADA	7,773			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The district's ADA projection was higher than actual and outside of the average enrollment for the the last 15 plus years.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	8,081	8,087		
Charter School				
Total Enrollment	8,081	8,087	N/A	Met
Second Prior Year (2015-16)				
District Regular	8,261	8,185		
Charter School				
Total Enrollment	8,261	8,185	0.9%	Met
First Prior Year (2016-17)				
District Regular	8,330	8,199		
Charter School				
Total Enrollment	8,330	8,199	1.6%	Not Met
Budget Year (2017-18)				
District Regular	8,250			
Charter School				
Total Enrollment	8,250			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district did not realize the expected increase in enrollment as we have in previous 10+ years. The adjustment is made for Budget years as well as the MYP.

- 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	7,575	8,087	
Charter School		0	
Total ADA/Enrollment	7,575	8,087	93.7%
Second Prior Year (2015-16)			
District Regular	7,690	8,185	
Charter School			
Total ADA/Enrollment	7,690	8,185	94.0%
First Prior Year (2016-17)			
District Regular	7,725	8,199	
Charter School	0		
Total ADA/Enrollment	7,725	8,199	94.2%
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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	7,773	8,250		
Charter School	0			
Total ADA/Enrollment	7,773	8,250	94.2%	Met
1st Subsequent Year (2018-19)				
District Regular	7,818	8,300		
Charter School				
Total ADA/Enrollment	7,818	8,300	94.2%	Met
2nd Subsequent Year (2019-20)				
District Regular	7,818	8,350		
Charter School				
Total ADA/Enrollment	7,818	8,350	93.6%	Met

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)

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)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts 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: LCFF Revenue

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.

ed LCFF Revenue

Has the District reached its LCFF target funding level?

No

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)		74,496,339.00	76,524,345.00	78,755,917.00
	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a.	ADA (Funded) (Form A, lines A6 and C4)	7,773.75	7,817.74	7,864.85
b.	Prior Year ADA (Funded)		7,817.74	7,864.85
c.	Difference (Step 1a minus Step 1b)		47.11	47.11
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.57%	0.60%	0.60%
Step 2 - Change in Funding Level				
a.	Prior Year LCFF Funding	70,003,437.00	72,188,102.00	74,130,868.00
b1.	COLA percentage (if district is at target)	Not Applicable		
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c.	Gap Funding (if district is not at target)	1,811,408.00	1,532,187.00	1,745,615.00
d.	Economic Recovery Target Funding (current year increment)			
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	1,811,408.00	1,532,187.00	1,745,615.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.59%	2.12%	2.35%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		3.16%	2.72%	2.95%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.16% to 4.16%	1.72% to 3.72%	1.95% to 3.95%

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)	30,348,333.00	30,348,333.00	30,348,333.00	30,348,333.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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)	70,003,437.00	72,187,664.00	74,130,868.00	76,296,243.00
District's Projected Change in LCFF Revenue:		3.12%	2.69%	2.92%
LCFF Revenue Standard:		2.16% to 4.16%	1.72% to 3.72%	1.95% to 3.95%
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)

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)	42,554,384.33	57,506,383.98	74.0%
Second Prior Year (2015-16)	47,008,761.80	60,051,507.83	78.3%
First Prior Year (2016-17)	49,795,484.43	61,060,525.16	81.6%
	Historical Average Ratio:		78.0%

	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):	75.0% to 81.0%	75.0% to 81.0%	75.0% to 81.0%

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)	51,664,200.18	62,588,508.36	82.5%	Not Met
1st Subsequent Year (2018-19)	53,412,997.00	64,089,827.00	83.3%	Not Met
2nd Subsequent Year (2019-20)	55,115,604.00	66,479,429.00	82.9%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The percent is expected to increase due to the salaries increases and one time expenditures decreases.

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):	3.16%	2.72%	2.95%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.84% to 13.16%	-7.28% to 12.72%	-7.05% to 12.95%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.84% to 8.16%	-2.28% to 7.72%	-2.05% to 7.95%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	2,159,921.00		
Budget Year (2017-18)	1,978,555.00	-8.40%	Yes
1st Subsequent Year (2018-19)	2,000,319.00	1.10%	No
2nd Subsequent Year (2019-20)	2,048,727.00	2.42%	No

Explanation:
(required if Yes)

The Budget Year includes a 20% decrease in Title I revenue and ongoing.

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

First Prior Year (2016-17)	8,795,374.00		
Budget Year (2017-18)	6,744,580.00	-23.32%	Yes
1st Subsequent Year (2018-19)	6,844,565.00	1.48%	No
2nd Subsequent Year (2019-20)	7,009,155.00	2.40%	No

Explanation:
(required if Yes)

The changes in Other State Revenue is due to decreases in One Time Money of \$1.65M, Prop 39 Revenue of \$431K, College Readiness Grant \$373K and increase of STRS on Behalf Revenue calculation of \$358K.

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

First Prior Year (2016-17)	3,926,789.36		
Budget Year (2017-18)	3,655,286.23	-6.91%	Yes
1st Subsequent Year (2018-19)	3,655,286.00	0.00%	No
2nd Subsequent Year (2019-20)	3,655,286.00	0.00%	No

Explanation:
(required if Yes)

The changes in Other Local Revenue is due to decreases in RDA \$177K, Equity refund from JPA \$69K, and SPED \$49K and increase to expected interest.

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

First Prior Year (2016-17)	5,526,578.77		
Budget Year (2017-18)	4,894,827.33	-11.43%	Yes
1st Subsequent Year (2018-19)	4,593,861.00	-6.15%	Yes
2nd Subsequent Year (2019-20)	4,715,079.00	2.64%	No

Explanation:
(required if Yes)

The changes in Books and Supplies Expenditures is due to decreases in one time expenditures from the one time revenue received of \$760K and Equipment purchases \$485K. The changes in the 1st subsequent year is due to the reduction for one time expenditures from carryover one time revenue.

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

Fiscal Year (2016-17)	10,081,920.83		
Budget Year (2017-18)	9,862,748.30	-2.17%	Yes
1st Subsequent Year (2018-19)	9,972,034.00	1.11%	No
2nd Subsequent Year (2019-20)	10,100,493.00	1.29%	No

Explanation:
(required if Yes)

The changes in Services and Operating Expenditures are due to decreases in one time expenditures from the one time revenue of \$385K, settlement agreements \$97k, Election and Bond expenditures \$82K, and other restricted resources.

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)	14,892,084.36		
Budget Year (2017-18)	12,378,421.23	-16.82%	Not Met
1st Subsequent Year (2018-19)	12,500,170.00	0.98%	Met
2nd Subsequent Year (2019-20)	12,713,168.00	1.70%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	15,608,499.60		
Budget Year (2017-18)	14,757,575.63	-5.45%	Met
1st Subsequent Year (2018-19)	14,565,895.00	-1.30%	Met
2nd Subsequent Year (2019-20)	14,815,572.00	1.71%	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.

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)

The Budget Year includes a 20% decrease in Title I revenue and ongoing.

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

The changes in Other State Revenue is due to decreases in One Time Money of \$1.65M, Prop 39 Revenue of \$431K, College Readiness Grant \$373K and increase of STRS on Behalf Revenue calculation of \$358K.

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

The changes in Other Local Revenue is due to decreases in RDA \$177K, Equity refund from JPA \$69K, and SPED \$49K and increase to expected interest.

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:

- 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
- 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.

- 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

- Plus: 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)

86,764,536.81

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

c. Net Budgeted Expenditures and Other Financing Uses

86,764,536.81

3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)

2,602,936.10

Amount Deposited¹ for 2014-15 Fiscal Year

1,648,906.38

Lesser of: 3% or 2014-15 amount

1,648,906.38

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)

1,735,290.74

Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%

1,735,290.74

Budgeted Contribution¹ to the Ongoing and Major Maintenance Account

2,554,525.00

Status

Met

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

--

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² 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)	2,207,580.00	0.00	2,549,711.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,657,968.51	5,199,700.30	990,485.05
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	(0.03)
d. Available Reserves (Lines 1a through 1c)	6,865,548.51	5,199,700.30	3,540,196.02
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	74,585,982.81	80,968,567.03	85,990,358.61
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)	74,585,982.81	80,968,567.03	85,990,358.61
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	9.2%	6.4%	4.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.1%	2.1%	1.4%

¹Available 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.

²A 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)	2,471,263.25	58,506,383.98	N/A	Met
Second Prior Year (2015-16)	888,091.03	62,051,507.83	N/A	Met
First Prior Year (2016-17)	97,802.75	62,060,525.16	N/A	Met
Budget Year (2017-18) (Information only)	(752,867.59)	62,588,508.36		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9 CRITERION: Fund Balance

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

Percentage Level ¹	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

¹ 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 ² (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)	4,219,714.95	4,404,285.26	N/A	Met
Second Prior Year (2015-16)	5,511,207.26	6,867,743.27	N/A	Met
First Prior Year (2016-17)	7,070,199.00	7,755,834.30	N/A	Met
Budget Year (2017-18) (Information only)	7,853,637.05			

² 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.

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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

³ 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.)	7,773	7,820	7,867
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.

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

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

No

- a. Enter the name(s) of the SELPA(s):

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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)	86,764,536.81	88,254,988.00	90,975,409.00
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)	86,764,536.81	88,254,988.00	90,975,409.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,602,936.10	2,647,649.64	2,729,262.27
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)	2,602,936.10	2,647,649.64	2,729,262.27

10. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,601,426.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	964,511.47	6,472,646.47	5,459,092.47
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)	(1.92)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,565,935.55	6,472,646.47	5,459,092.47
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.11%	7.33%	6.00%
District's Reserve Standard (Section 10B, Line 7):	2,602,936.10	2,647,649.64	2,729,262.27
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

LEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your 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

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

No

- 1b. If Yes, identify the expenditures:

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:

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(11,001,859.00)			
Budget Year (2017-18)	(11,865,416.00)	863,557.00	7.8%	Met
1st Subsequent Year (2018-19)	(12,200,000.00)	334,584.00	2.8%	Met
2nd Subsequent Year (2019-20)	(12,400,000.00)	200,000.00	1.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
Transfers Out, General Fund *				
First Prior Year (2016-17)	1,000,000.00			
Budget Year (2017-18)	0.00	(1,000,000.00)	-100.0%	Not Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

NOT MET - The projected transfers out of 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 timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Reduced contribution to capital projects.

1d. **NO** - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

S6A. Identification of the District's Long-term Commitments

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

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

Yes

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Capital Leases	13	Fund 35		6,023,126
Certificates of Participation	6	Fund 25		2,222,075
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Purchase of Technology	5	General Fund 01		4,728,838
TOTAL:				12,974,039

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	463,317	463,317	463,317	463,317
Certificates of Participation	370,346	370,346	370,346	370,346
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Purchase of Technology	945,768	945,768	945,768	945,768
Total Annual Payments:	1,779,431	1,779,431	1,779,431	1,779,431
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

S6. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

Fund 35 will be depleted of state hardship funds in 2019-20 and the payment of \$463,317 will be moved to general fund.

Infunded 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.).

57A. 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)

No

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:

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

- 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

5. OPEB Contributions

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

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

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

- d. Number of retirees receiving OPEB benefits

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

26,779.00		

Section 7 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	386.4	389.4	389.4	389.4

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.

Agreements Settled

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

Cost of a one percent increase in salary and statutory benefits

364,868

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
5,377,020	5,377,020	5,377,020
86.0%	86.0%	86.0%
0.0%	0.0%	0.0%

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		
----	--	--

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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
564,202	695,457	612,909

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)
No	No	No
No	No	No

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.):

S&B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

D. TRY: 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	238.3	243.1	243.1	243.1

Classified (Non-management) Salary and Benefit Negotiations

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

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

No

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

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

Negotiations Settled

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

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

120,473

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

C. 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
2,820,891	2,820,891	2,820,891
86.0%	86.0%	86.0%

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
93,392	93,392	93,392

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

D. **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	41.8	42.8	42.8	42.8

**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.

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

60,756

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
614,082	614,082	614,082
86.0%	86.0%	86.0%

**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
35,573	50,083	65,872

**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)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

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

Jun 21, 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

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

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

No

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

No

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

No

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

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	143,482.00	143,482.00	0.0%
3) Other State Revenue		8300-8599	1,081,704.55	1,192,646.00	10.3%
4) Other Local Revenue		8600-8799	334,214.00	344,354.00	3.0%
5) TOTAL, REVENUES			1,559,400.55	1,680,482.00	7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	634,847.00	612,224.00	-3.6%
2) Classified Salaries		2000-2999	327,434.00	326,432.00	-0.3%
3) Employee Benefits		3000-3999	327,310.33	363,766.00	11.1%
4) Books and Supplies		4000-4999	188,248.64	170,832.89	-9.3%
5) Services and Other Operating Expenditures		5000-5999	165,112.58	154,162.11	-6.6%
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	40,000.00	63,575.00	58.9%
9) TOTAL, EXPENDITURES			1,682,952.55	1,690,992.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(123,552.00)	(10,510.00)	-91.5%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(123,552.00)	(10,510.00)	-91.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	510,444.22	386,892.22	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			510,444.22	386,892.22	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			510,444.22	386,892.22	-24.2%
2) Ending Balance, June 30 (E + F1e)			386,892.22	376,382.22	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid 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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	386,892.22	376,382.22	-2.7%
Reserve for Adult Ed	0000	9780		376,382.22	
Reserved for Adult Ed	0000	9780	386,892.22		
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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
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	19,265.00	19,265.00	0.0%
All Other Federal Revenue	All Other	8290	124,217.00	124,217.00	0.0%
TOTAL, FEDERAL REVENUE			143,482.00	143,482.00	0.0%
OTHER STATE REVENUE					
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	1,006,349.55	1,120,809.00	11.4%
All Other State Revenue	All Other	8590	75,355.00	71,837.00	-4.7%
TOTAL, OTHER STATE REVENUE			1,081,704.55	1,192,646.00	10.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	700.00	700.00	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	85,000.00	85,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	236,514.00	246,654.00	4.3%
Tuition		8710	12,000.00	12,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			334,214.00	344,354.00	3.0%
TOTAL, REVENUES			1,559,400.55	1,680,482.00	7.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	477,416.00	454,794.00	-4.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	157,431.00	157,430.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			634,847.00	612,224.00	-3.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	84,155.00	105,205.00	25.0%
Classified Support Salaries		2200	62,671.00	60,316.00	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	154,086.00	128,084.00	-16.9%
Other Classified Salaries		2900	26,522.00	32,827.00	23.8%
TOTAL, CLASSIFIED SALARIES			327,434.00	326,432.00	-0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	101,808.12	127,001.00	24.7%
PERS		3201-3202	40,487.52	47,175.00	16.5%
OASDI/Medicare/Alternative		3301-3302	33,937.12	34,347.00	1.2%
Health and Welfare Benefits		3401-3402	120,179.34	127,739.00	6.3%
Unemployment Insurance		3501-3502	546.53	504.00	-7.8%
Workers' Compensation		3601-3602	29,351.70	27,000.00	-8.0%
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	1,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			327,310.33	363,766.00	11.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,715.00	975.00	-43.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	99,336.71	124,386.89	25.2%
Noncapitalized Equipment		4400	87,196.93	45,471.00	-47.9%
TOTAL, BOOKS AND SUPPLIES			188,248.64	170,832.89	-9.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,347.58	11,154.11	-1.7%
Dues and Memberships		5300	630.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,368.00	43,950.00	1.3%
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	5,645.00	6,000.00	6.3%
Professional/Consulting Services and Operating Expenditures		5800	91,739.00	78,100.00	-14.9%
Communications		5900	12,383.00	14,958.00	20.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			165,112.58	154,162.11	-6.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,000.00	63,575.00	58.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,000.00	63,575.00	58.9%
TOTAL EXPENDITURES			1,682,952.55	1,690,992.00	0.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	702,600.00	702,600.00	0.0%
3) Other State Revenue		8300-8599	55,000.00	55,000.00	0.0%
4) Other Local Revenue		8600-8799	555,126.00	555,126.00	0.0%
5) TOTAL, REVENUES			1,312,726.00	1,312,726.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	541,175.00	571,893.00	5.7%
3) Employee Benefits		3000-3999	234,191.00	243,142.00	3.8%
4) Books and Supplies		4000-4999	521,581.00	521,581.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	47,221.00	66,721.00	41.3%
6) Capital Outlay		6000-6999	24,391.00	24,391.00	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			1,368,559.00	1,427,728.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,833.00)	(115,002.00)	106.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,833.00)	(115,002.00)	106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	394,623.88	338,790.88	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,623.88	338,790.88	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			394,623.88	338,790.88	-14.1%
2) Ending Balance, June 30 (E + F1e)			338,790.88	223,788.88	-33.9%
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	338,790.88	223,788.88	-33.9%
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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
Child Nutrition Programs		8220	702,600.00	702,600.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			702,600.00	702,600.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	55,000.00	55,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			55,000.00	55,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	553,418.00	553,418.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	907.00	907.00	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	801.00	801.00	0.0%
TOTAL, OTHER LOCAL REVENUE			555,126.00	555,126.00	0.0%
TOTAL, REVENUES			1,312,726.00	1,312,726.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	337,400.00	365,614.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	203,775.00	206,279.00	1.2%
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			541,175.00	571,893.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,937.00	57,858.00	13.6%
ASDI/Medicare/Alternative		3301-3302	39,627.00	42,309.00	6.8%
Health and Welfare Benefits		3401-3402	116,795.00	116,891.00	0.1%
Unemployment Insurance		3501-3502	260.00	274.00	5.4%
Workers' Compensation		3601-3602	15,572.00	14,810.00	-4.9%
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	11,000.00	11,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			234,191.00	243,142.00	3.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,440.00	9,440.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	512,141.00	512,141.00	0.0%
TOTAL, BOOKS AND SUPPLIES			521,581.00	521,581.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,438.00	3,438.00	0.0%
Dues and Memberships		5300	50.00	50.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,000.00	11,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	200.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,283.00	45,783.00	74.2%
Communications		5900	250.00	250.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,221.00	66,721.00	41.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	24,391.00	24,391.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,391.00	24,391.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
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			1,368,559.00	1,427,728.00	4.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,108,847.00	1,108,847.00	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	1,000.00	1,000.00	0.0%
5) TOTAL REVENUES			1,109,847.00	1,109,847.00	0.0%
B. EXPENDITURES					
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	812,481.00	812,481.00	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			812,481.00	812,481.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			297,366.00	297,366.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			297,366.00	297,366.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	509,361.52	806,727.52	58.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			509,361.52	806,727.52	58.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			509,361.52	806,727.52	58.4%
2) Ending Balance, June 30 (E + F1e)			806,727.52	1,104,093.52	36.9%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	806,727.52	1,104,093.52	36.9%
Reserve for Deferred Maintenance	0000	9780		1,104,093.52	
Reserve for Deferred Maintenance	0000	9780	806,727.52		
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
G. ASSETS					
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		
TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,108,847.00	1,108,847.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,108,847.00	1,108,847.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,109,847.00	1,109,847.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,000.00	90,000.00	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	722,481.00	722,481.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			812,481.00	812,481.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			812,481.00	812,481.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
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	1,411,500.00	1,620,000.00	14.8%
5) TOTAL REVENUES			1,411,500.00	1,620,000.00	14.8%
B. EXPENDITURES					
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	257,000.00	257,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	490,216.00	490,216.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	370,346.00	370,346.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,117,562.00	1,117,562.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			293,938.00	502,438.00	70.9%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			293,938.00	502,438.00	70.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,013,351.39	5,307,289.39	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,013,351.39	5,307,289.39	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,013,351.39	5,307,289.39	5.9%
2) Ending Balance, June 30 (E + F1e)			5,307,289.39	5,809,727.39	9.5%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,307,289.39	5,809,727.39	9.5%
Reserve for Capital Facilities	0000	9780		5,809,727.39	
Reserve for Capital Facilities	0000	9780	5,307,289.39		
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
G. ASSETS					
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		
TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	11,500.00	20,000.00	73.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,400,000.00	1,600,000.00	14.3%
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			1,411,500.00	1,620,000.00	14.8%
TOTAL, REVENUES			1,411,500.00	1,620,000.00	14.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
QASDI/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%
BOOKS AND SUPPLIES					
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	125,000.00	125,000.00	0.0%
Noncapitalized Equipment		4400	132,000.00	132,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			257,000.00	257,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	148,687.00	148,687.00	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	341,529.00	341,529.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			490,216.00	490,216.00	0.0%
CAPITAL OUTLAY					
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	91,985.00	91,985.00	0.0%
Other Debt Service - Principal		7439	278,361.00	278,361.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			370,346.00	370,346.00	0.0%
TOTAL, EXPENDITURES			1,117,562.00	1,117,562.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
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	8,000.00	1,000.00	-87.5%
5) TOTAL REVENUES			8,000.00	1,000.00	-87.5%
B. EXPENDITURES					
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	463,317.00	460,090.00	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			463,317.00	460,090.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(455,317.00)	(459,090.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(455,317.00)	(459,090.00)	0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,084,425.09	629,108.09	-42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,084,425.09	629,108.09	-42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,084,425.09	629,108.09	-42.0%
2) Ending Balance, June 30 (E + F1e)			629,108.09	170,018.09	-73.0%
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	629,108.09	170,018.09	-73.0%
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
G. ASSETS					
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		
TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	8,000.00	1,000.00	-87.5%
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			8,000.00	1,000.00	-87.5%
TOTAL, REVENUES			8,000.00	1,000.00	-87.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
PEB, 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%
BOOKS AND SUPPLIES					
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
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	176,165.00	171,777.00	-2.5%
Other Debt Service - Principal		7439	287,152.00	288,313.00	0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			463,317.00	460,090.00	-0.7%
TOTAL EXPENDITURES			463,317.00	460,090.00	-0.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
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	20,000.00	1,000.00	-95.0%
5) TOTAL, REVENUES			20,000.00	1,000.00	-95.0%
B. EXPENDITURES					
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	446,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,193,577.00	516,000.00	-87.7%
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			4,639,577.00	516,000.00	-88.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,619,577.00)	(515,000.00)	-88.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
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			1,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,619,577.00)	(515,000.00)	-85.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,201,098.69	581,521.69	-86.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,201,098.69	581,521.69	-86.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,201,098.69	581,521.69	-86.2%
2) Ending Balance, June 30 (E + F1e)			581,521.69	66,521.69	-88.6%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	581,521.69	66,521.69	-88.6%
Reserve for Capital Outlay Projects	0000	9780		66,521.69	
Reserve for Capital Outlay Projects	0000	9780	581,521.69		
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
G. ASSETS					
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		
TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	20,000.00	1,000.00	-95.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	1,000.00	-95.0%
TOTAL, REVENUES			20,000.00	1,000.00	-95.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
EB, 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%
BOOKS AND SUPPLIES					
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
SERVICES AND OTHER OPERATING EXPENDITURES					
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	446,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			446,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	698,221.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,495,356.00	516,000.00	-85.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,193,577.00	516,000.00	-87.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,639,577.00	516,000.00	-88.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
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	2,965,467.00	3,234,546.00	9.1%
5) TOTAL REVENUES			2,965,467.00	3,234,546.00	9.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,463,181.00	1,591,547.00	8.8%
3) Employee Benefits		3000-3999	685,412.00	805,204.00	17.5%
4) Books and Supplies		4000-4999	762,524.00	565,052.75	-25.9%
5) Services and Other Operating Expenses		5000-5999	290,586.00	311,507.00	7.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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 EXPENSES			3,201,703.00	3,273,310.75	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(236,236.00)	(38,764.75)	-83.6%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(236,236.00)	(38,764.75)	-83.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	149,768.43	102,670.11	-31.4%
b) Audit Adjustments		9793	101,920.00	101,920.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,688.43	204,590.11	-18.7%
d) Other Restatements		9795	87,217.68	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			338,906.11	204,590.11	-39.6%
2) Ending Net Position, June 30 (E + F1e)			102,670.11	165,825.36	61.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	102,670.11	165,825.36	61.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
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		
Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	455.00	455.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	170,150.00	170,150.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,794,862.00	3,063,941.00	9.6%
TOTAL, OTHER LOCAL REVENUE			2,965,467.00	3,234,546.00	9.1%
TOTAL, REVENUES			2,965,467.00	3,234,546.00	9.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
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			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,135,735.00	1,214,184.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	185,842.00	185,838.00	0.0%
Clerical, Technical and Office Salaries		2400	141,604.00	191,525.00	35.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,463,181.00	1,591,547.00	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	176,360.00	218,527.00	23.9%
OASDI/Medicare/Alternative		3301-3302	100,660.00	109,059.00	8.3%
Health and Welfare Benefits		3401-3402	294,507.00	368,017.00	25.0%
Unemployment Insurance		3501-3502	659.00	714.00	8.3%
Workers' Compensation		3601-3602	91,816.00	91,430.00	-0.4%
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	21,410.00	17,457.00	-18.5%
TOTAL, EMPLOYEE BENEFITS			685,412.00	805,204.00	17.5%
BOOKS AND SUPPLIES					
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	385,700.00	385,700.00	0.0%
Noncapitalized Equipment		4400	376,824.00	179,352.75	-52.4%
Other		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			762,524.00	565,052.75	-25.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,800.00	2,800.00	0.0%
Dues and Memberships		5300	350.00	350.00	0.0%
Insurance		5400-5450	168,440.00	189,361.00	12.4%
Operations and Housekeeping Services		5500	12,700.00	12,700.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,196.00	13,196.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,900.00)	(17,900.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	0.0%
Communications		5900	11,000.00	11,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			290,586.00	311,507.00	7.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,201,703.00	3,273,310.75	2.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
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	4,246.00	4,246.00	0.0%
5) TOTAL, REVENUES			4,246.00	4,246.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	16,100.00	16,100.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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, EXPENSES			16,100.00	16,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,854.00)	(11,854.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(11,854.00)	(11,854.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	90,979.00	79,125.00	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,979.00	79,125.00	-13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			90,979.00	79,125.00	-13.0%
2) Ending Net Position, June 30 (E + F1e)			79,125.00	67,271.00	-15.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	79,125.00	67,271.00	-15.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
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		
Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	246.00	246.00	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	4,000.00	4,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,246.00	4,246.00	0.0%
TOTAL, REVENUES			4,246.00	4,246.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
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			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
od		4700	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
SERVICES AND OTHER OPERATING EXPENSES					
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	16,100.00	16,100.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,100.00	16,100.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			16,100.00	16,100.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

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July 1 Budget
2017-18 Budget
Technical Review Checks

Liberty Union High

Contra Costa 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Liberty Union High

Contra Costa County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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07-61721-0000000

July 1 Budget
2017-18 Budget
Technical Review Checks

Liberty Union High

Contra Costa County

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Liberty Union High

Contra Costa County

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

IMPORT CHECKS

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

CHK-RES6500XOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

INTERFD-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.