



# 2017-18 Budget



*Hemet Elementary—Spring 2017*

## **Business Services**

**June 20, 2017**

Publication Information

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This and other financial & budget documents of the Hemet Unified School District are posted on the web site:  
[www.hemetusd.org](http://www.hemetusd.org)



# TABLE OF CONTENTS

<b>I.</b>	<b>District Information</b>	
	A. Board Members and Administration .....	1
	B. District Information.....	4
<b>II.</b>	<b>Budget Accounts and Policy</b>	
	A. District Funds and Accounts.....	5
	B. Budget Policy.....	8
<b>III.</b>	<b>State Budget Update.....</b>	11
<b>IV.</b>	<b>District General Fund Budget and Assumptions .....</b>	12
<b>V.</b>	<b>Local Control Accountability Plan .....</b>	13
<b>VI.</b>	<b>Student Information</b>	
	A. Enrollment and Attendance .....	14
<b>VII.</b>	<b>Staffing</b>	
	A. Salaries and Staffing Formulas .....	17
	B. Employee Benefits.....	18
<b>VIII.</b>	<b>General Fund 2017-18 Budget</b>	
	1. Revenues.....	20
	2. Expenditures .....	22
	3. Other Financing Sources/Uses/Contributions .....	23
	4. Site & Department Allocations.....	25
	5. Restricted General Fund .....	26
	6. Entrepreneurial Activities.....	27
	7. Ending Balance.....	28
<b>IX.</b>	<b>Other District Funds .....</b>	29
<b>X.</b>	<b>Financial Outlook</b>	
	A. Multi-Year Projections.....	31
	B. Cash Flow Analysis .....	32
	C. Conclusion .....	33
<b>XI.</b>	<b>Appendix</b>	
	A. General Fund Summaries.....	A-1
	B. Projected Enrollment .....	A-4
	C. Site and Department Allocations .....	A-5
	D. LCFF Calculation .....	A-9
	E. Minimum Proportionality Percentage Calculation.....	A-11
	F. LCAP Initiatives List.....	A-13
	G. Multi-Year Projection .....	A-15
	G. 2017-18 and 2018-19 Cash Flow and Cash Options Survey .....	A-21
<b>XII.</b>	<b>State Budget Forms</b>	



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# Hemet Unified School District Governing Board



**Vic Scarvarda, President  
Area 1, Term Expires 2018**



**Joe Wojcik, Vice President  
Area 3, Term Expires 2018**



**Stacey Bailey, Member  
Area 3, Term Expires 2020**



**Megan Haley, Member  
Area 2, Term Expires 2018**



**Gene Hikel, Member  
Area 3, Term Expires 2020**



**Patrick Searl, Member  
Area 3, Term Expires 2020**



**Ross Valenzuela, Member  
Area 3, Term Expires 2018**

*Additional information about Hemet USD's Governing Board is available at [www.hemetusd.org](http://www.hemetusd.org)*



# Hemet Unified School District Administration



**Christi Barrett**  
Superintendent

## CABINET MEMBERS

Vacant  
Assistant Superintendent, Human Resources

Vince Christakos  
Assistant Superintendent, Business Services

Tracy Chambers  
Assistant Superintendent, Education and  
Student Support Services

As the Hemet Unified School District enters the twenty-first century, it is the Governing Board's responsibility to ensure each child's education to the fullest of his or her potential by fulfilling four objectives:

- Vision: Establishing the vision for education in the District.
- Structure: Establishing the structure and environment to implement the vision.
- Accountability: Setting academic performance standards and providing services to assist those not experiencing success.
- Advocacy: Speaking out strongly for the public schools and their students.

### PRIORITIES

- Academic Excellence
- Fiscal Responsibility and Accountability
- A Safe Learning Environment
- Improved Employer-Employee Relations
- Provide Adequate Facilities to House Students and Serve as Centers for Community Activities and Services
- Enhanced Marketing of the Schools and District



# MAKE AN IMPACT

on our Future

HEMET UNIFIED SCHOOL DISTRICT

## Strategic Plan



### Purpose

The purpose of Hemet Unified School District is to educate the whole child, to ensure that all students will be college/career ready, productive global citizens.

We will accomplish this through

- world class curriculum
- high quality instruction
- well prepared staff

### Vision

Hemet Unified School District, where teams of professionals use the continuous improvement cycle to create an exemplary educational experience for students by providing multiple paths of learning and a foundation for excellence. We will accomplish this through

- increased graduation rates

- prepared students entering a competitive work force
- students succeeding in higher education

### Beliefs

All students can learn

A strong support system is necessary to organizational success

All employees are important to the education of each student

Align an accountability system to the District's purpose and goals

Resources should align with District's purpose and goals

Ensure that students are prepared with the 21st century skills needed for their future

Meet the needs of our diverse student population

All decisions should support student learning

Collaboration leads to informed decisions

Family and community involvement are crucial

### Areas of Focus

**Be** Williams Compliant

**Implement** Academic Content & Performance Standards

**Increase** Parent Involvement, Pupil Achievement & Pupil Engagement

**Create** a Positive School Climate

**Provide** Access to Courses & Staff Development and Support

**Track** Pupil Outcomes

### Strategies

Align the District's budget, strategic plan and local accountability plans.

Attract and retain the best teachers, administrators and support staff.

Include parents and students in all planning activities.

Increase intervention programs for students who are below basic.

Increase classroom teacher support.

Increase access to technology.



# DISTRICT INFORMATION

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

Hemet Unified School District is one of the largest geographic areas of any district in California. It covers over 700 square miles of very diverse topography; from valley flat lands to foothills to mountains. It serves a growing community with a current enrollment of nearly 21,000 students. Preschool centers at nine school locations, twelve elementary schools (K-5), three elementary/ middle schools (K-8), four middle schools (6-8), four comprehensive high schools (9-12), one continuation high school (11-12), a science-based charter Middle/High School (6-112), an Adult Education Center, Independent Study Programs, a Home School Program, and a self-paced on-line instruction program offer a wide variety of learning opportunities for students of all ages.

Educational programs are designed to be flexible enough to provide a positive educational environment for all students, yet structured enough to ensure attainment of the California Content Standards and passing the California High School Exit Exam. Students also are encouraged to use whatever creative talents they possess. With the support of the community, school staffs have developed highly successful programs in music, agriculture, and athletics.

Special assistance is given to Special Education, English Language Learners and Foster Youth.





# BUDGET ACCOUNTS & POLICY

## BUDGET ACCOUNTS

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

### Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

<b>General Fund Funds 03 and 06</b>	<ul style="list-style-type: none"><li>•The general fund is the chief operating fund of the district. It is used to account for the ordinary operations of an LEA. All transactions, except those required to be accounted for in another fund, are accounted for in the general fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that identify whether the resources used are restricted or unrestricted.</li></ul>
<b>Special Revenue Funds Funds 09 - 20</b>	<ul style="list-style-type: none"><li>•Special revenue funds are established to account for proceeds from specific revenues sources that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Charter school, adult education, child development and child nutrition are some of the activities recorded in Special Revenue Funds.</li></ul>
<b>Capital Projects Funds Funds 21-50</b>	<ul style="list-style-type: none"><li>•Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets.</li></ul>
<b>Debt Service Funds Funds 51-56</b>	<ul style="list-style-type: none"><li>•Debt service funds are established to account for the accumulation of resources for the payment of principal and interest on general long-term debt. Hemet USD operates Fund 51 to account for tax collections and payment related to its general obligation bonds.</li></ul>
<b>Enterprise Funds Funds 61-65</b>	<ul style="list-style-type: none"><li>•Enterprise funds are used to account for any activity for which a fee is charged to external users for goods and services. An enterprise fund may be used to report any activity whose principal revenue sources meet specific criteria including debt backed by fees and charges, there is a legal requirement that the cost of providing services must be recovered through fees/charges, or it is the LEA's policy to establish fees/charges to recover the cost of providing services. Hemet USD operation one enterprise fund for its student transportation activities</li></ul>
<b>Internal Service Funds Funds 66-70</b>	<ul style="list-style-type: none"><li>•Internal service funds are used to render services to other organizational units of the LEA on a cost-reimbursement basis. The funds are designed to be self-supporting with the intent of full recovery of costs. Hemet USD operates two internal services funds, one for its self-insured worker's compensation program and another for Other Post Employment Benefits (OPEB) costs.</li></ul>

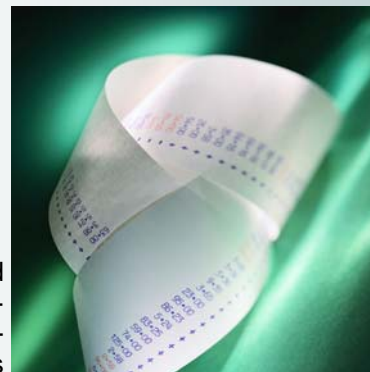




**Goal** — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

<b>Goal Group</b>	<b>Goal Range</b>
◇ Undistributed	0000
◇ Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999
ROC/P	6000-6999

<b>Goal Group</b>	<b>Goal Range</b>
◇ Other Goals	7000-9999
Non-Agency	7100-7199
Community Services	8100-8199
Child Care & Development Services	8500-8599
County Services to Districts	8600-8699
Other Locally Defined Goals	9000-9999



**Function** — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

<b>Function Group</b>	<b>Function Range</b>
◇ Revenue	0000
◇ Instruction	1000-1999
◇ Instruction Related Services	2000-2999
◇ Pupil Services	3000-3999
◇ Ancillary Services	4000-4999
◇ Community Services	5000-5999
◇ Enterprise	6000-6999
◇ General Administration	7000-7999
◇ Plant Services	8000-8999
◇ Other Outgo	9000-9999

**Object**—The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

<b>Object Group</b>	<b>Object Code Range</b>
◇ Assets	9110-9499
◇ Liabilities	9500-9699
◇ Fund Balances	9700-9799
◇ Revenues	8010-8799
◇ Expenditures	1000-6999
◇ Other Sources	8910-8979
◇ Transfers Out/Other Uses	7600-7699
◇ Other Outgo	7100-7499
◇ Contributions	8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2016 edition, published by the California Department of Education. The manual can be found at : <http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf>



# BUDGET POLICY (AR3100)

## **Initial Budget Adoption**

On or before July 1 of each year, the Governing Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SIP). (Education Code [42126](#), [42127](#))

Before adopting the district budget for the subsequent fiscal year, the Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. This hearing shall be held at the same meeting as the public hearing to solicit public input on the local control and accountability plan (LCAP) or the annual update to the LCAP. (Education Code [42103](#), [42127](#), [52062](#))

(cf. 0460 - Local Control and Accountability Plan)

(cf. [9320](#) - Meetings and Notices)

(cf. [9322](#) - Agenda/Meeting Materials)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code [42103](#).

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code [42103](#))

(cf. [9323](#) - Meeting Conduct)

After the public hearing, at a public meeting held on a different date, the Board shall adopt the district budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year. (Education Code [52062](#))

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code [42127](#))

(cf. [1340](#) - Access to District Records)

## **Revised Budget**

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are consequently necessary. (Education Code [42127](#))

If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code [42127](#))

Before revising the budget, the Board shall hold a second public hearing regarding the proposed revisions in accordance with Education Code [42103](#). In addition, if the initial budget was disapproved by the County Superintendent, the public hearing shall include a review by the Board and the County Superintendent of the disapproval and the County Superintendent's recommendations. (Education Code [42127](#))

The revised budget and supporting data shall be maintained and made available for public review. (Education Code [42127](#))

## **Budget Review Committee for Disapproved Budgets**

If the district's revised budget is disapproved by the County Superintendent for any reason other than his/her disapproval of the district's LCAP or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code [42127](#))

This committee shall consist of either: (Education Code [42127.1](#), [42127.2](#))



1. Three persons selected by the Board from a list of candidates provided by the SPI, who shall be selected within five working days after receiving the list of candidates
2. A regional review committee convened by the County Superintendent with the approval of the Board

If the budget review committee recommends disapproval of the district budget, the Board may submit a response no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code [42127.3](#))

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by November 30, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code [42127.3](#))

Until the district receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code [42127.4](#))

Regulation HEMET UNIFIED SCHOOL DISTRICT  
Approved: June 17, 2014 Hemet, California

## BUDGET DEVELOPMENT

In January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs. District staff prepare initial budget assumptions and current fiscal year activity is estimated. As part of legislation enacted in 2013-14 which authorized the Local Control Funding Formula (LCFF), districts are also required develop a Local Control Accountability Plan (LCAP) in conjunction with their budget. Part of the LCAP development process requires districts to reach out to the community and parent groups for input on their LCAP. This process begins in the spring of each year.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues. Input from the community, bargaining units, parents, and other stakeholders is used to identify and prioritize goals to include in the district's LCAP. The identified goals are entered into the state's LCAP template and the LCAP is released for a final 30 day public comment period.

In mid-May, the Governor publishes the May Revise of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which both documents are submitted for final approval. By June 30th of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.







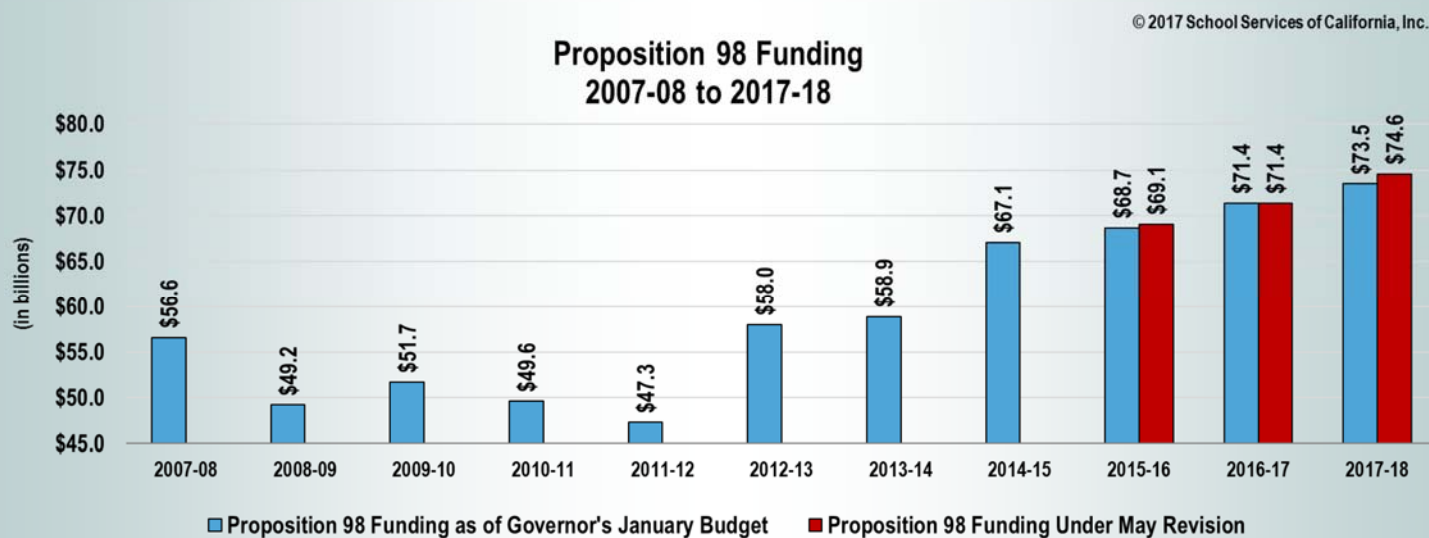
# STATE BUDGET

California's 2017-18 budget presented by the Governor in January proposed funding to bridge 23.67% of the gap between the fully funded Local Control Funding Formula (LCFF) target and the floor or the adjusted amount received in 2016-17. It also included a 1.48% cost-of-living adjustment (COLA) for LCFF base grants. With an eye on a potential economic downturn looming in the future, the governor proposed cutting back on the level of one time funding that would be distributed to schools to about 20% of what was made available in 2016-17. The January budget also brought back deferrals with the governor recommended deferring about 28% of the June 2017 apportionment to July 2017. The January budget also provided additional funding for another year of the Career Technical Education Incentive grant, charter school growth and cost of living adjustments to state categorical programs, including special education funding. The budget did not include any additional funding for STRS and PERS obligations, COLA increases for adult education, child care and state preschool programs. It also provided no increases in financial support for home-to-school transportation.

The May Revise, using Department of Finance assumptions, the state's revision to the January budget proposal, was released on May 13th. The revised budget plan, using Department of Finance assumptions, follows the prior year trends of higher revenue projections in May than were anticipated in the January budget. The May Revise places Proposition 98 funding \$1.1 billion higher than January and increases LCFF funding by \$1.4 billion. The COLA rate was revised upward slightly to 1.56% and the LCFF gap percentage was increased from the 23.67% proposed in January to 43.97%. This brings LCFF to 96.7% toward full funding for the average district. The May Revise also eliminated the June apportionment deferral proposed in January.

Other changes to the K-12 budget in the May revise include an increase to the one-time mandate funding from \$48 to \$170 per ADA with a caveat that the one-time funding would not be paid out until May 2019, two years out, providing that state revenues come in at or above estimates.

The Legislative Analyst's Office (LAO) May Revision 2017: Economic Outlook report released on May 11, 2017 projects moderate economic growth over the next several years, similar to the growth rate projected in the Governor's May Revise. The LAO continues to caution that the U.S. economy, now in one of the longest expansions in history, faces future uncertainty due economic stressors in various areas. The LAO suggests that future economic growth can be constrained as we face full employment levels with not enough new workers to fill job openings. Further adding to slow economic growth are businesses avoiding investment and risk taking after suffering severe losses during the 2008 and 2009 recession. Uncertainty in federal policies in regards to health care, taxes, immigration and trade also have the potential to affect both the state and federal economies.



Sources: 2017-18 Governor's Budget Summary, pg 18 and 2017-18 May Revision, pg 4

# BUDGET SUMMARY

Hemet Unified School District's 2017-18 budget has been developed using assumptions based on the Governor's May Revise budget proposal for the state, as well as recommendations and guidance from the Riverside County Office of Education, School Services of California, and other K-12 advocacy groups.

Hemet Unified's Local Control Funding Formula (LCFF) for the 2017-18 adopted budget is calculated using the base rates, gap funding percentage and other factors provided in the May Revise. Average daily attendance is used to calculate funding levels. Adjustments are also made to ADA for district students transferring in and out of charter schools. LCFF supplemental and concentration funding is calculated using a three-year rolling average of the district's unduplicated pupil percent (UPP) for district students that qualify for free and reduced meals, are identified as English learners or who are homeless or foster youth. The LCFF calculation uses a three-year rolling UPP average, which is 81.83% for 2017-18.

The budget assumes enrollment of 21,176 students, excluding charter school students. This is an increase of 105 students from the prior year. Enrollment growth is expected as a result an improving local economy and housing market. ADA is assumed to be approximately 94.4% of enrollment. Another 45 district students are expected to be enrolled in county programs in 2017-18.

2017-18 general fund revenues including transfers in and other sources, are projected to total \$256.9 million. Expenditures, including transfers out and other uses, are budgeted at \$268.3 million. Expenditures are projected to exceed revenues by \$11.4 million leaving a combined general fund ending balance of \$23.1 million by June 30, 2018.

Revenues are projected to see an overall decrease of \$3.7 million from the prior year. A \$7.4 million increase to LCFF funding is off-set by a loss in revenue attributed to the fall-off of one-time grant funds that include the Valle Vista Early Childhood Project, a start up grant for the preschool program at Hemet Elementary, Career Technical Education Incentive grant and, state discretionary funding for mandate claims. Expenditures increase by \$7.0 million over the prior year as a result of staff growth, salary increases and Local Control Accountability Plan initiatives.

A two-year salary settlement agreement was reached with the Hemet Teacher's Association (HTA) late in the 2016-17 year that will provide salary increases totaling 3.5% over the two year period beginning July 1, 2016 through June 30, 2018. After applying a 1.5% salary increase for the

2016-17 year that was retroactive to January 1, 2017 and is expected to be paid in July 2017, bargaining unit members are scheduled to receive another 0.50% increase on July 1, 2017 and a third increase of 1.5% effective January 1, 2018. The full impact of all the increases will not be seen until the 2018-19 year when the final 1.5% is paid out for a full year.

While no salary settlement agreement was reached with the classified bargaining unit before the end of the 2016-17 year, funds have been set aside in the salaries and benefits expenditure categories in the 2017-18 budget in the event all employees receive the same level of pay increases as the HTA members.

A 1.85% increase to STRS costs has been added based on the current rate schedule provided by STRS. This brings

## 2017-18 General Fund Budget Assumptions

<b>LCFF Base Grant K-3 (Fully Funded)</b>	<b>\$</b>	<b>7,193</b>
LCFF Base Grant 4-5 (Fully Funded)	\$	7,301
<b>LCFF Base Grant 6-8 (Fully Funded)</b>	<b>\$</b>	<b>7,518</b>
LCFF Base Grant 9-12 (Fully Funded)	\$	8,712
<b>Unduplicated Student Count</b>		<b>0.00%</b>
LCFF Gap %		43.97%
<b>Statutory COLA - State revenues</b>		<b>1.560%</b>
School Year (days)		180
<b>CBEDS Enrollment</b>		<b>21,176</b>
ADA %		94.50%
<b>Budget Yr ADA (excluding Charter ADA)</b>		<b>20,027.50</b>
Funded ADA (higher of bdgt yr or prior yr P-2)		2,027.50
<b>Growth/Class Reduction FTE(s)</b>		<b>0.00</b>
Salary Adjustments 7/1/17		0.50%
<b>Salary Adjustments 1/1/18</b>		<b>1.50%</b>
H&W Cap Increases	\$	-
<b>Step and Column Costs - Unrestricted GF</b>		<b>1.25%</b>
Routine/Deferred Maint. Contribution		2.78%
<b>Fund Balance Reserve</b>		<b>5.00%</b>
New Schools		1.00
<b>New School Staffing (Cisfd &amp; Certificated FTE's)</b>		<b>-</b>
One-Time Mandate/CCSS Funding (per ADA)	\$	-
<b>Unrestricted Lottery (per ADA)</b>	<b>\$</b>	<b>144</b>



the employer STRS contribution rate to 14.43%. PERS rates have been increased by 1.643% to 15.531%. Employer PERS rates are adjusted annually by the PERS board at their May meeting. Step and column increases for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.25% increase to total salaries. The 2017-18 budget includes numerous staffing increases in all employee groups and include teachers to address growth and in support of LCAP initiatives. As a part of the negotiated salary settlement with HTA a total of eight K-3 teaching positions that were originally planned to be filled were eliminated for a savings of approximately \$800,000. Salary and benefit costs also will increase for replacing independent contractor speech and language pathologists with 11 regular employees filling those duties.

No new Local Control Accountability Plan (LCAP) initiatives were put into place for 2017-18, however some existing programs will see increased costs related to the HTA salary settlement, the opening of Hemet Elementary School and due to program expansion. The LCAP initiatives are a result of input received by the community, parents, students and staff to address goals identified in the district’s Local Control and Accountability Plan and Strategic Plan. A full list of these initiatives is included in the appendix of this report.

Budgeted expenses also include \$6.0 million set aside for a text book adoption. Utility costs are anticipated to remain flat with increases off-set by savings from energy management and solar projects. Savings will be seen in the contracted services/operating expenses category for reductions to amounts previously budgeted for contracted Speech and Language Pathologists. No other major changes to revenues or expenditures are assumed.

### LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

A component of the Local Control Funding Formula is the requirement for districts to develop a Local Control Accountability Plan. The plan is designed to allow districts to identify actions that the district will take to meet the eight educational priorities identified by the state as well as any locally identified goals and priorities. The plan also addresses how the district expects to provide increased and improved services to those students for whom supplemental and concentration funding is received. These are students who qualify for free and reduced meals, are English Language learners, foster or homeless youth. The projected cost for each initiative is included in the LCAP and is accounted for in Hemet USD’s proposed 2017-18 budget. LCAP expenditures fall across all expenditure categories as identified in the table below. Both the LCAP and the district’s proposed budget were presented for public comment and input at a public hearing at the June 6, 2017 board meeting.

2017-18 LCAP	Supplemental/ Concentration	Other Funding Sources	Total
	(millions)		
Certificated Salaries	20.5	0.7	\$21.2
Classified Salaries	4.6	0.2	4.8
Employee Benefits	6.6	0.2	6.8
Books/Supplies	5.9	0.1	6.0
Services/Operating Expenses	4.7	0.5	5.2
Capital Outlay	0	0	0
Other Uses	2.3	0.1	2.4
<b>Total</b>	<b>44.6</b>	<b>1.8</b>	<b>46.4</b>



# STUDENT INFORMATION

## ENROLLMENT

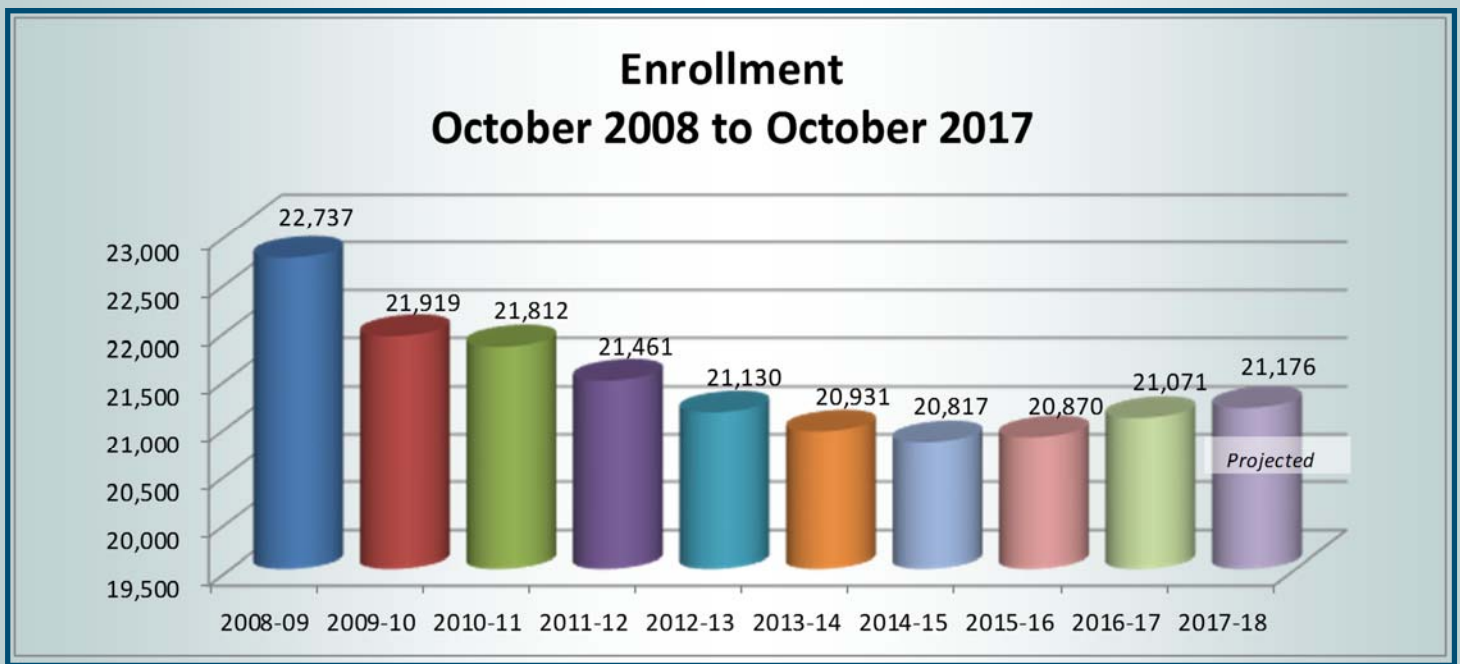
Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. At this time, districts also report the number of students they have enrolled that are eligible for free or reduced priced meals, are identified as English learners or who are foster youth. These numbers, along with a variety of other student and staff demographic information, is used for comparative reporting with other districts in the state. The low income, English learner, foster and homeless data is compiled to determine each district's unduplicated pupil percentage (UPP) which is then used as the basis for LCFF supplemental and concentration funding.

Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2016 enrollment certified through CALPADS was reported at 21,071, excluding charter school students and students enrolled in county programs.

Data used to develop enrollment projections for the budget year include housing starts and birthrates. Budgeted enrollment for 2017-18 is projected at 21,176. This is an increase of 105 students or about 1.0% district-wide from the prior year. The expected increase in students attending district schools is attributed to improvement in the local economy and housing market. Enrollment projections for each school are listed in the table on the following page.

### AVERAGE DAILY ATTENDANCE (ADA)

Average daily attendance or ADA is a number derived from a district's student attendance reporting system and is the primary factor used to determine annual LCFF base funding levels. ADA is equal to the average number of pupils who attend class each day over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the total number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P2. The cut-off date for this attendance calculation is in mid April of each year. A factor of 94.5% of projected enrollment, including students enrolled in county programs was used to calculate estimated ADA for the budget year and is projected at 20,027.50.



Projected 2017-18 Enrollment	
Bautista Creek	907
Cawston	760
Fruitvale	872
Harmony	793
Hemet Elementary	842
J.Wiens	750
Little Lake	758
McSweeny	624
Ramona Elementary	594
Valle Vista Elementary	675
Whittier Elementary	791
Winchester Elementary	493
Cottonwood K-8	239
Hamilton K-8	424
Idyllwild K-8	337
Acacia Middle School	867
Dartmouth Middle School	1,088
Diamond Valley Middle School	1,074
Rancho Viejo Middle School	1,324
Hamilton High School	292
Hemet High School	2,414
Tahquitz High School	1,653
West Valley High School	1,728
Alessandro Continuation High School	380
Aspire Community Day School	66
Family Tree K-8 Independent Study	114
HH Jackson Independent Study HS	317
<b>Total</b>	<b>21,176</b>
Non-Public/County Schools	45
<b>Total</b>	<b>21,059</b>



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# Staffing

## SALARIES AND STAFFING FORMULAS

The district allocates staff to school site operations based on staffing formulas. The formulas have been developed over a number of years and are reviewed and revised annually as part of the district's budget development process. While attempts are made to reduce class sizes in grades K-3 in order to meet progress toward 24:1 in proportion to the annual increase in LCFF, other factors are often taken into consideration that result in larger classes. On average, the district works to meet the class size maximums required in Ed Code and as outlined in the bargaining unit agreements with HTA. The formulas summarized in the table on this page have been used as the starting basis for 2017-18 staffing levels. Staffing level changes have been reviewed by cabinet and approved by the Governing Board. Staffing augmentations to the formula subsequent to budget adoption are approved by cabinet.

Approximately 79.5% of all 2017-18 general fund expenditures are committed to salaries and related benefit costs. Salary and benefits costs for the 2017-18 budget year include adjustments for salary increases approved by the Hemet Teachers Association in May 2017. The same increases were applied to budgeted salary and benefits costs for classified bargaining unit members and management. Salary and benefit expenses also include the continuation of the two-year temporary increase of 1.0% for all employees in exchange for a two-day increase to the work year for professional development activities. The 1% increase and two extra work days are scheduled to expire at the end of the 2017-18 year. Professional development days for the 2017-18 year are scheduled for October 2nd and 3rd.

Approximately 282 positions or 6th period assignments have been added to the district since the inception of the LCAP across the certificated, classified and management employee groups. The added positions are being used to lower class sizes and to provide additional instructional support to students who fall into the sub-groups for which the district receives LCFF supplemental and concentration funds. In addition staff have been added for music instruction, instructional coaching, behavioral intervention and administrative support.

Staffing for special education classes are analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary.

The budget includes many added special education teacher, aide, and support staff positions to meet growing need and demand. Eleven new speech and language pathologist positions are included in the 2017-18 budget. These services were previously provided through contracts with various agencies.

## EMPLOYEE BENEFITS

### Statutory Benefits

In compliance with federal and state laws, Hemet Unified School District provides the following statutory benefits.

### Social Security / OASDI / FICA / Alternate FICA

Most employees who are not eligible for STRS participate in the federal Social Security program through mandatory payroll deductions. Social Security, also known as OASDI (old-age, survivor, disability insurance) or FICA (federal insurance contributions act) provides retirement benefits for individuals who have worked the required number of years for eligibility. Other benefits may include

2017-18 Staffing	
Position	Formula
Principal	1.0 per site
Ass't Principal - Elementary - 600-800 students	0.50
800-1100 students	1.00
1100 or more students	1.50
Assistant Principal - Middle School	1.50
Assistant Principal - High School	3.00
Assistant Principal/Athletic Director- Athletics (HS)	1.00
Teachers - TK/K	25.50
Teachers - Grades 1-3	25.50
Teachers - Grades 4-5	30.00
Teachers - Grades 7-8	30.00
Teachers - Grades 9-12	30.00
Counselors - MS (Base)	1.00 per site
Counselors - HS (Base)	3.00 per site
Librarian	1.00 per district
Office Manager	1.00 per site
Clerical Support	Varies
Library Tech	1.0 per site
Health Tech	0.875 per site
Campus Supervisors (HS)	1.0 hr per 44 students
Campus Supervisors (MS)	1.0 hr per 50 students
Supervision Aides (Elementary)	1.0 hr per 50 students
Plant Manager (HS)	1.0 per site
Custodian	Varies



disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is currently set at 6.2% for both the employee and employer. The district also provides an alternate FICA plan to substitute and part-time employees who work less than four hours per day in all combined positions. This plan invests employee and employer contributions in a private retirement plan which the employee has access to upon retirement.

### **MediCare / FICA**

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older or who are disabled. Payment is required through the federal insurance contributions act (FICA). Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs and it is an important source of post-retirement healthcare. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

### **Unemployment Insurance**

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2016-17 unemployment rate for all districts in the county remains unchanged from 2015-16 and is set at 0.05%.

### **Workers Compensation Insurance**

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. Reserves and all financial activities for the self-insured Worker's Compensation plan are reported outside the general fund in Fund 67. Because the fund has continued to grow its fund balance, the employer contribution rate for worker's compensation 2017-18 will be lowered slightly from the prior year to 0.75% of salaries paid. The district is projecting to end the 2017-18 year with approximately \$6.8 million in reserves for future claims and another \$3.2 million in the Worker's Comp account's ending balance



### **Other Employee Benefits**

In addition to the statutory benefits described above, Hemet Unified School District also contributes to employee retirement plans and health and welfare benefits.

### **Retirement Plans**

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). Historically, the district had contributed an amount equivalent to 8.25% of an employee's salary to the plan. However, with the STRS plan facing large unfunded liabilities, increases to employer contributions that were enacted in 2014-15. Employer STRS rates increase by 1.85% annually until 2020-21 when rates will reach 19.10% of certificated salary costs. The STRS rate for 2017-18 is 14.43% and is included in employee benefit costs in the 2017-18 budget. In addition to actual payments made to STRS for its employees, the district is also required to include in its financial statements, payments made to STRS on behalf of its employees by the State of California and corresponding revenue. The on-behalf amount is calculated annually based on STRS actuarial reports. For 2017-18 the amount reported as STRS On-Behalf payments in the combined general fund are projected at \$8.7 million. On-behalf amounts reported in other funds, including the Charter School, Adult Education, Child Development and Enterprise funds, total \$260,404.

Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). The district covers the employee cost for this plan which is currently equivalent to 7.00% for employees who were members of PERS prior to January 1, 2013. As a condition of the Pension Reform Act, employees who became members of PERS after January 1, 2013, are required to pay their own share of retirement costs, which is scheduled to increase by 0.50% to 6.50% effective July 1, 2017. School districts are required to pay the employer share







2017 Employees of the Year

of PERS costs for all its CalPERS members. For 2017-18, the employer PERS rate has been set at 15.531%. Like STRS, PERS employer costs are also expected to increase dramatically over the next several years in order to pay down the plan's growing unfunded liability. PERS rates are currently expected to reach 27.3% of salaries by 2024-25.

In addition to the state STRS and PERS retirement plans, employees may elect to participate in a variety of private retirement and deferred compensation plans through voluntary payroll deductions.

**Health and Welfare Benefits**

The district contribution to health and welfare plans is capped at \$8,700 for classified and management employees and \$10,600 for certificated bargaining

unit members. The total cost of health and welfare insurance coverage varies based on the plans the employee elects. Any premium costs above the capped amount are made by the employees through payroll deductions.

**Other Post Employment Benefits (OPEB)**

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service are eligible to receive an annual contribution from the district toward health and welfare costs. The benefits are paid for a maximum of 10 years or until the retired employee reaches age 65, whichever comes first. The current contribution for retiree health insurance for HTA members was increased to \$4,500 as part of its 2016-17 negotiated settlement. The contribution for all other employee group retirees remains at \$3,500 per year. A percentage of all active employees' salaries is paid by the district to fund this cost on a pay-as-you-go basis. The rates charged for OPEB costs for 2017-18 to cover current year retiree benefits costs are projected to be 0.075% of salaries and a flat rate of \$75.00 per FTE to fund active retirees benefits. These rates are adjusted periodically during the year based on program contributions from salaries and pay outs.

An actuarial study, dated March 1, 2015 has estimated the district's total liability for this plan at \$33.9 million. The district is encouraged to begin funding a portion of this liability annually in addition to the pay-as-you-go costs. The actuarial determined annual required contribution or ARC is \$1.4 million. As of June 30, 2017 the district anticipates it will have \$4.8 million set aside in Fund 20, a special reserve fund for other post employment benefits to fund a portion of the overall liability.

	2017-18	Change from Previous Year
<b>Certificated Employees (non-management)</b>		
H&W (cap)	\$ 10,600	\$ -
OPEB	\$ 75	\$ (33)
<b>Total</b>	<b>\$ 10,675</b>	<b>\$ (33)</b>
STRS(employer contribution)	14.430%	1.850%
Medicare	1.450%	0.000%
Unemployment	0.050%	0.000%
Worker's Comp	0.750%	-0.450%
OPEB	0.075%	-0.025%
<b>Total</b>	<b>16.755%</b>	<b>1.375%</b>
<b>Classified Employees</b>		
H&W (cap)	\$ 8,700	\$ -
OPEB	\$ 75	\$ (33)
<b>Total</b>	<b>\$ 8,775</b>	<b>\$ (33)</b>
PERS (EE cost pd by Employer)	7.000%	0.000%
PERS Employer	15.531%	1.643%
FICA - Social Security	6.200%	0.000%
Medicare	1.450%	0.000%
Unemployment	0.050%	0.000%
Worker's Comp	0.750%	-0.450%
OPEB	0.075%	-0.025%
<b>Total</b>	<b>31.056%</b>	<b>1.168%</b>
Retirees		
Certificated (HTA)	\$ 4,500	\$ 1,000
Classified (CSEA)	\$ 3,500	\$ -
Management	\$ 3,500	\$ -

# General Fund Budget

## REVENUES

Hemet Unified School District's general fund revenues for 2017-18 are projected to be \$252.6 million, which is a 1.5% or \$3.9 million decrease from the total estimated revenue for 2016-17. Revenues come from the Local Control Funding Formula, federal, other state, and local sources.

### Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) has been in place since 2012-13. The state continues to phase in the LCFF working toward full implementation by 2020-21. The LCFF gap funding percentage for 2017-18 is proposed at 43.97%. For Hemet Unified, gap funding for 2017-18 amounts to \$6.4 million, of which \$2.5 million or 39.0% can be attributed to supplemental/ concentration grants. The supplemental/concentration grant portion of LCFF revenues should be used for increased or improved services to students for whom the district receives the additional revenue. A 1.56% cost of living adjustment (COLA) has been factored into the LCFF base rates increasing them slightly over the prior year.

The LCFF includes the following components for school districts and charter schools:

- A base grant for each LEA. Base grants vary based on grade span and range from \$7,193 per average daily attendance (ADA) for K-3 to \$8,712 for grades 9 to 12 for 2017-18.
- A grade span adjustment (GSA) of 10.4 percent on the base grant amount for kindergarten through grade three (K–3). As a condition of receiving these funds, the LEA shall progress toward an average class enrollment of no more than 24 pupils in kindergarten through grade three, unless the LEA has collectively bargained an annual alternative average class enrollment in those grades for each school site.
- A grade span adjustment (GSA) of 2.6 percent on the base grant amount for grades nine through twelve for Career Technical Education (CTE).
- A supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- A concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-on funding for Transportation and a Targeted Instruction Improvement Grant (TIIG) equivalent to the level of funding the district received prior to implementation of LCFF.

The Local Control Funding Formula constitutes the main revenue source supporting unrestricted expenditures including classroom instruction and district operations. The district's LCFF is made up of local property tax receipts, Propositions 30 and 55 Education Protection Act funds and state aid. Local Control funding target amounts are calculated by multiplying the district's projected average daily attendance by the budget year's funded base rate for each grade level along with the grade span adjustments, and supplemental and concentration funds for unduplicated students in the targeted groups.

Rolled into the LCFF are 34 former state categorical programs including deferred maintenance, adult education, Economic Impact Aid, professional development grants, and grants for textbooks and instructional materials. A component of LCFF requires districts to meet Maintenance of Effort (MOE) spending requirements for transportation and adult education. For these two programs, district must demonstrate they are spending at least as much as they have in the prior year. Overall, the district can expect to receive nearly \$203.0 million in LCFF related revenues in 2017-18.

### Federal Revenue

Total federal revenues for the combined general fund are budgeted at \$16.1 million which is a drop of almost \$2.4 million from the prior year. Reductions in this revenue source are related to the fall off of carry over balances and nearly \$1.1 million in one-time revenues received for the start up of the Headstart program at Hemet Elementary. Unrestricted revenues make up just \$370,500 of all general fund federal dollars. The balance comes from restricted federal sources and include nearly \$8.2 million for the district's federal Title I, Title II, and Title III programs. Other budgeted restricted federal revenues include \$4.6 million for special education programs and \$1.4 million for Head Start. The remaining \$1.9 million is for vocational programs, afterschool programs and various other small grants.

### Other State Revenue

Budget amounts for 2017-18 other state revenues total \$17.4 million and are comprised primarily of STRS on-behalf revenues, lottery funds, the mandated cost block grant, after-school program grant, and a one-time allocation for unpaid mandate claims. Anticipated state revenues for the 2017-18 are down by \$8.6 million from 2016-17 funding levels. The

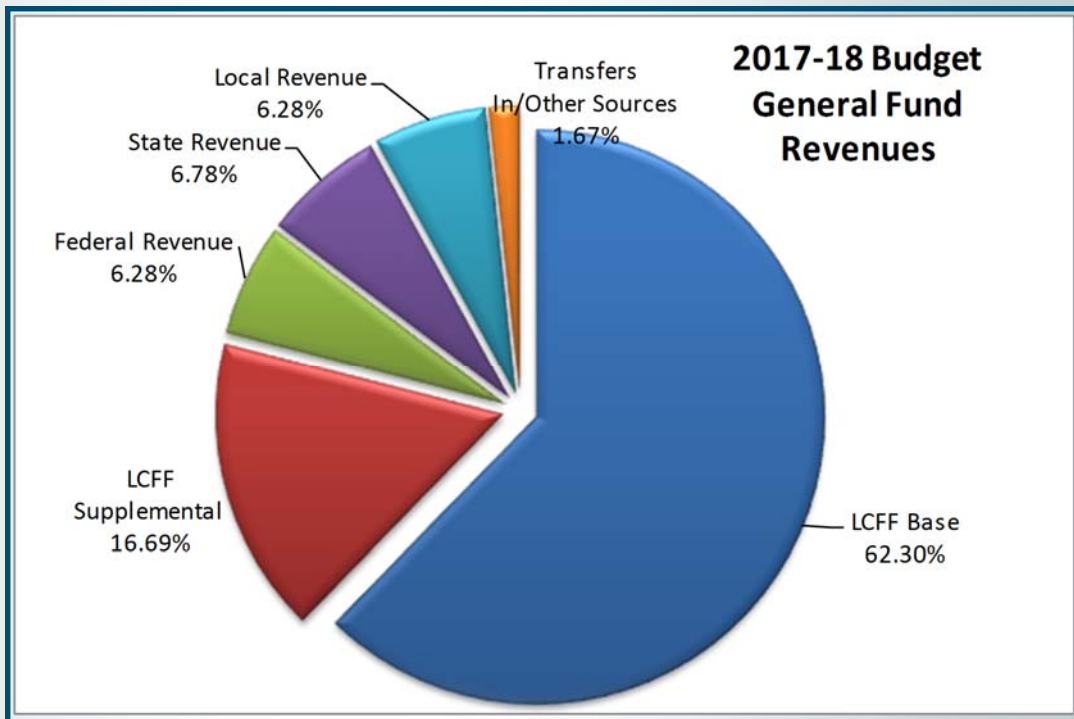




drop in state funding is related to the fall off of one-time grants and carry over balances in programs such as the Career Technical Education Incentive grant, Educator Effectiveness grant, and a state preschool grant for construction costs for the early childhood center in Valle Vista. Nearly half of the drop in state funding comes from the deferred payment of one-time mandate claim related reimbursements. In 2016-17, the district received \$4.2 million under this program. While the governor has allocated funds for this program again in his 2017-18 budget, cash would not be distributed to schools until May 2019 or nearly two years after the start of the 2017-18 year. As a result, Hemet USD has elected not to include this revenue source in its 2017-18 budget at this time.

Unrestricted general fund state revenues are budgeted at \$3.8 million and are comprised of lottery funds, the mandate block grant, and assessment reimbursements.

Restricted state revenues total \$13.6 million with \$1.2 million for special education programs, \$2.5 million for the after-school program, and just over \$1.0 million for restricted lottery, and other smaller state grants. \$8.7 million in restricted state revenue is associated with payments made on behalf of Hemet USD employees by the state to the State Teachers Retirement System (STRS). Formulas established by CDE and STRS are used to calculate the amount of revenue used by the state to cover payments made to STRS on behalf of Hemet Unified employees. While the on-behalf revenue is reported in the district's financial reports, actual cash receipts do not pass through the district accounts.



### Local Revenue

Local revenues include pass-thru funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, e-rate discounts, donations and facilities use fees. There is \$16.1 million budgeted in the general fund in this category for 2017-18. \$9.7 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$3.8 million is budgeted for redevelopment receipts. \$1.5 million in local revenue is for donations, e-rate credits, and administrative cost reimbursements from CFD's. \$395,000 is attributed to print shop activities. The balance is for miscellaneous fees, reimbursements, facilities use charges, and interest.

## EXPENDITURES

General fund expenditures for salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, and other outgo total \$266.3 million in for the 2017-18 budget year. This is \$9.0 million or 3.5% more than the district expects to spend for the 2016-17 year. The growth in expenses is related to added staff, negotiated or pending salary settlement increases, and growing employee benefit cost, as well as LCAP initiatives. LCAP items are listed starting on page A-13 of the appendix.

### Salaries and Employee Benefits

Salaries and benefit expenses total \$214.1 million and comprise 79.8% of the district's combined general fund expenditures and other uses. Regular approved positions are paid from a general salary account and are given a school or department location code to enable monitoring of staffing allocations. Staff to provide special education instruction and

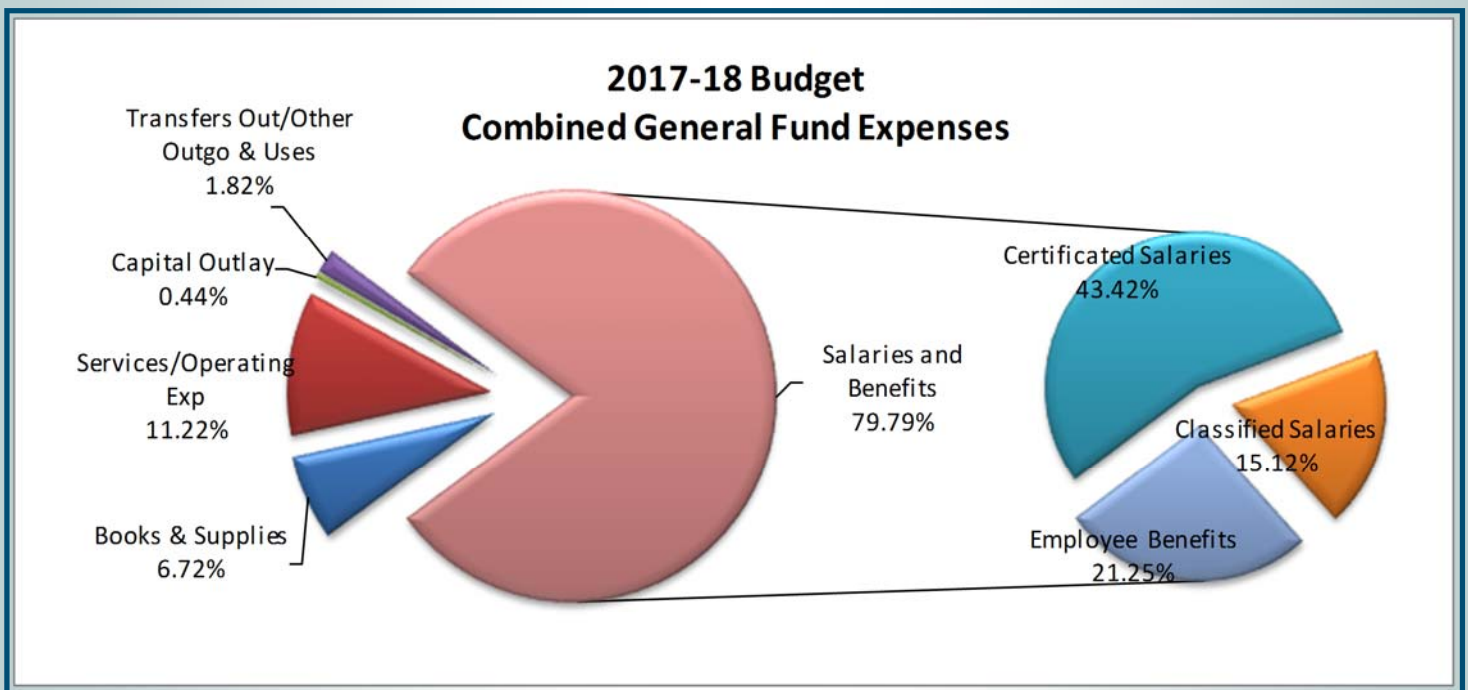
services are assigned on an as needed basis and are charged to the restricted special education accounts. In addition to regular approved positions, sites and departments are provided budgeted allocations for substitutes, extra-duty assignments, and overtime costs as necessary. Substitute budgets are calculated on a formula derived from substitute pay rates, site full-time equivalent (FTE) allocations, and benefits costs. A budget of \$1.56 million has been allocated for substitute costs, \$915,000 for extra duty, and \$192,500 for overtime expenses.

Changes affecting salary and benefit costs in 2017-18 include a two-year salary settlement agreement with the Hemet Teacher's Association (HTA). The settlement occurred in late May and the budget presented at the June 6, 2017 public hearing did not incorporate the added anticipated costs of the agreement. The settlement provides salary increases totaling 3.5% over the two year period beginning July 1, 2016 through June 30, 2018. After applying a 1.5% salary increase for the 2016-17 year that was retroactive to January 1, 2017 and is expected to be paid in July 2017, bargaining unit members are scheduled to receive another 0.50% increase on July 1, 2017 and a third increase of 1.5% effective January 1, 2018, The full impact of all the increases will not be seen until the 2018-19 year when the final 1.5% is paid out for a full year. To offset some of the impact of the salary schedule increases, HTA agreed to increase class sizes, eliminating eight unfilled TK/K-3 teacher positions for the 2017-18 year and 26 more teacher positions in grades 4 through 12 in 2018-19.

While no salary settlement agreement was reached with the classified bargaining unit before the end of the 2016-17 year, funds have been set aside in the salaries and benefits expenditure categories in the 2017-18 budget in the event all employees receive the same level of pay increases as the HTA members.

Employee benefit costs see growth over the prior year with employer STRS rates moving up 1.85% to 14.43% and PERS rates increasing by 1.643% to 15.531%. Salary and benefit costs identified in the district's LCAP show increases primarily for step and column movement and retirement costs. Positions have been added primarily to serve Hemet elementary school. The level of STRS costs paid by the state on behalf of district employees shows a slight reduction from the prior year. These and other changes equate to an approximate 7.2% or \$14.5 million growth in salary and benefit costs over the prior year.

The district made the final payment on its remaining Supplemental Early Retirement Plan program in 2016-17 which provides a savings of almost \$650,000 in the employee benefits expenditure category for 2017-18. Also reported in the employee benefits expense category are Other Post Employment Benefit (OPEB) costs which are allocated across all positions. The rates for OPEB are based on estimated cost of retiree benefits for the budget year, total salary costs and total positions. The OPEB rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you go expenses for the budget year. After the close of the 2016-17 fiscal year, the final OPEB rate for the new budget year may be adjusted to account for available ending balances in the account. Initially, the OPEB rate for 2017-18 has been set at \$75.00 per FTE and 0.075% of salaries.





2017-18 rates for the district's self-funded worker's compensation plan are set at 0.75%. This is a drop from the prior year. The workers compensation account has been building a significant fund balance and a temporary reduction in rates provides some relief to the general fund while the districts spends down some of the worker's compensation fund balance. All other employee benefits costs remain unchanged from the prior year.

## Books and Supplies

The 2017-18 combined general fund budget shows \$18.0 million allocated for books and supplies. This is \$3.2 million more than the amount expected to be spent in this category in 2016-17. The increase is related to a \$6.0 million planned text book adoption off-set by the fall off of books and supplies purchased with one-time grant funds and carry over balances. Along with textbooks, Chromebooks, laptops, and other technology devices, amounts budgeted in the books and supplies category are typically for the purchase of consumable supplies that school sites and departments need to operate during the year such as paper, workbooks, office supplies, and gas for vehicles.



Tahquitz HS - National College Signing Day—Spring 2017

## Services and Operating Expenses

Utilities, property and liability insurance, web-based instructional and assessment applications, professional/consulting services, repairs, consultants, non-public school (NPS) tuition for special education students, and travel and conferences are also reported in this expenditure category. \$30.1 million is budgeted in this category for 2017-18 and is about \$2.0 million less than what is expected to be spent in 2016-17. The reduction is primarily related to the transfer of speech and language therapists from contract agreements with outside agencies to district paid employees. Services and operating expenses include trans-

fers to Fund 63, the transportation enterprise fund for transportation services provided to Hemet USD students. \$4.7 million is set aside for special education students attending non-public schools, contracts with RCOE for CTE programs and contracts with Valley-Wide for after school programs. Utility costs are budgeted at \$4.5 million. \$9.5 million is budgeted for professional/consulting services including legal and audit services, and contracts with the City of Hemet and River-side County Sheriff's office for SRO's. The remaining \$4.6 million is budgeted for dues, staff development conferences, workshops, and mileage reimbursement costs, property and liability insurance, repairs, leases, and communication related costs including internet and phones.

## Capital Outlay

A budget of \$1.2 million is set aside for capital outlay costs for 2017-18. This is for vehicle replacements, anticipated technology upgrades identified in the LCAP and capital improvements under the Prop 39 Energy Jobs Act. Capital purchases outside the LCAP and Energy Jobs grant may be funded by balances in the district's equipment replacement account in Fund 40.

## Other Outgo

Other outgo is where debt payments for capital leases and other financing activities are recorded as well as tuition payments for district students attending county programs or state schools. \$3.7 million is budgeted in this category in the general fund for 2017-18. Refinancing of some Certificates of Participation (COPS) in 2016-17 resulted in lower debt payments. COPS are paid from redevelopment funds and make up \$3.6 million, or the majority of costs in this expense category. The remaining \$100,000 are related to tuition costs.

A negative \$868,119 expense in the other outgo/transfers of indirect costs category is budgeted for 2017-18. This represents money transferred into the general fund from other district funds such as Child Development (Fund 12), Cafeteria (Fund 13) and the transportation enterprise fund in Fund 63 for indirect charges. Indirect charges offset the costs of centralized services provided by the general fund to those programs. Indirect rates for some programs are established by the California Department of Education. The indirect for most programs comes from a formula calculated annually in the Unaudited Actuals report and is unique to each school district. Services provided to these programs for which indirect costs are charged include payroll processing, financial reporting, technology support, purchasing and human resource activities. The indirect rate for 2017-18 has been set at 5.39%



## OTHER FINANCING SOURCES/USES/CONTRIBUTIONS

### Contributions

Contributions between the unrestricted and restricted general funds are expected to be \$32.8 million in the 2017-18 budget year. This is an increase of approximately \$3.8 million over the prior year expected contribution. Increases in contributions are attributed to rising costs in under-funded special education programs as well as rising needs in the routine and deferred maintenance accounts.

#### Special Education

Special education costs typically exceed the revenue provided to the district from state, federal and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the general fund to special education resources for 2017-18 are budgeted at \$25.2 million or \$3.8 million over prior year levels. Growth in special education costs is related to salary increases, growing retirement costs, program expansion and increasing demands for services.

#### Routine Maintenance

Hemet USD is contributing \$7.2 million to its routine maintenance program in 2017-18. This remains essentially unchanged from the projected contribution for 2016-17. The legally required contribution to routine maintenance is an amount equivalent to 3% of combined general fund expenditures. During the recession, the state gave districts flexibility to reduce the contribution to 1.0% of general fund expenditures. However, this flexibility expired in June 2015. In order to ease the impact in returning to fully funding the 3% contribution to routine maintenance, the state enacted a provision with the 2015-16 budget that phases in the return to the 3% contribution. For the 2017-18 year, district may contribute the greater of 3% of general fund expenditures or the amount deposited to routine maintenance, or 2% of general fund expenditures. The district's 2017-18 contribution of \$7.2 million is equal to 2.7% of combined general fund expenses and meets this requirement.

#### Other Contributions

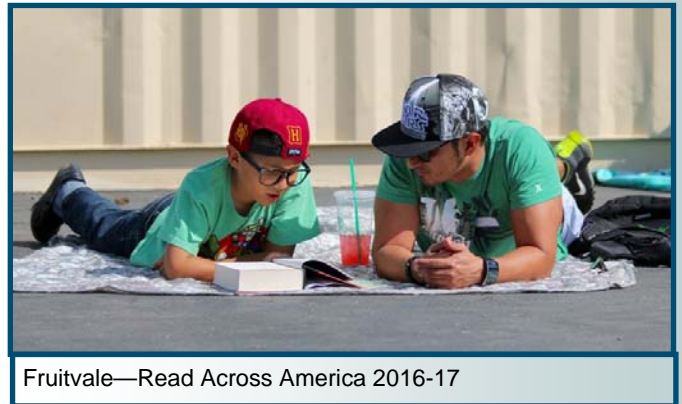
A contribution of \$262,350 is made from unrestricted general fund sources to support costs associated with the MediCal reimbursement program. MediCal Billing Options reimbursements will be withheld in 2017-18 to repay over payments that occurred and were discovered during audits of claims filed for this program and for changes in claiming rules and regulations.

### Transfers In from Other Funds

Transfers in from other funds to the general fund total just under \$4.3 million for excess contract revenue for transportation services provided to other districts, special education revenue received by the Western Center Academy charter school and transfers from Fund 40—Capital Outlay Reserve Account. The transportation contract revenues transferred in from Fund 63—Enterprise Fund are projected at \$3.5 million for 2017-18, the amount that is expected to be transferred in 2016-17. Charter special education revenues transferred in from Fund 09 are budgeted at approximately \$343,500. According to the Memorandum of Understanding agreements between the charter school and the district, the charter school's special education revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students. \$595,000 is expected to be transferred from Fund 40 for new school start up costs for Hemet Elementary and other capital equipment needs.

### Transfers Out to Other Funds

\$1,995,000 is budgeted as a transfer out to other funds. Transfers out are made up of \$1.5 million to the deferred maintenance account in Fund 14. This is a \$500,000 reduction from the prior and is a cost savings measure negotiated with the HTA salary settlement. Another \$495,600 is transferred out to Fund 40 Reserve for Capital Outlay as a reserve account for unanticipated capital equipment and capital improvement projects.





## SITE AND DEPARTMENT ALLOCATIONS

### Site Allocations

In addition to a variety of restricted funding sources, site lottery allocations and donations, school sites receive two unrestricted site budget allocations each year. Schools are given a base allocation which is determined by a per student rate that is grade span adjusted. Elementary schools receive an add on to their discretionary allocation for printing instructional materials. Schools also receive a weighted supplemental allocation based on factors that include each individual school's LCFF unduplicated pupil percent and special education enrollment. The supplemental allocation replaces the former Economic Impact Aid (EIA) funds that were rolled into the LCFF and should be used to provide increased or improved services to the students that generate the funds. Detailed information on the site specific budget allocations for each school is provided in the Appendix.



Dartmouth—Students attending UCSD Science Camp

### Site Lottery Allocations

The Hemet Teacher's Association (HTA) contract article 20.1, stipulates that 20% of unrestricted lottery revenues received by the district are to be allocated to school sites and may be used for expenses such as equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected HTA member full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dashboard and is estimated at \$144 for 2017-18. The district's unrestricted lottery revenue for 2017-18 is projected at \$3.0 million with the amount distributed to sites estimated at \$600,315.

### Other Allocations

Middle and high schools receive allocations for their athletic programs. Athletic budgets increases were an LCAP priority for 2014-15 and that priority remains in the district's 2017-18 plan. The LCAP initiative adds \$1.0 million to amounts allocated for site athletics prior to 2014-15. The total budget set aside for site athletic programs for 2017-18 is \$1.94 million. These funds will be used for coaching stipends, transportation, uniforms, and supplies.

All school sites and some departments receive additional allocations for substitute and extra duty payroll costs. A minimal budget for overtime district wide has been reserved. Summer school expenses are reported in a separate account. Individual budgets are also set aside for revenues and expenses related to property and liability insurance premiums and claims, safety and security, the district-wide music program, various LCAP initiatives and other activities.

### Department Allocations

Department budgets are based on historical expenditure levels and anticipated needs. Department allocations are, in many cases, the sole source of funding for operating expenses. Allocations for each department are included in the Appendix of this report.

### LCAP Expenditures

Costs associated with LCAP initiatives are budgeted in the district's unrestricted general fund in a variety of accounts. Total LCAP costs for 2017-18 amount to \$46.4 million. \$1.8 million in LCAP initiatives are supported by Title I, the Educator Effectiveness and other restricted sources. The balance of \$44.6 million in costs are supported by the supplemental and concentration grants that are part of the district's LCFF revenues. Until LCFF is fully implemented, the amount the district receives for supplemental and concentration grants is calculated based on various factors including prior year expenses and the LCFF gap rate. For 2017-18 supplemental and concentration revenues are estimated at \$42.9 million which is \$1.7 million less than the projected LCAP expenditures supported by unrestricted general fund revenues. LCAP expenditures cover a wide range of services and activities and are targeted toward three district goals: Graduation/College and Career Readiness, Student Achievement and Basic Services. A complete list of LCAP initiatives is included in the appendix of this report.

### District-wide Expenses

A budget is established each year in an account for district-wide expenses. Expenditures charged to this account include those for audits, elections, early retirement (SERP) premiums, and legal expenses. Also, charged to this account



are technology related expenses for the district-wide network, student attendance system, and software licensing fees. The amount budgeted for these district-wide expenses total \$1.5 million.

## RESTRICTED GENERAL FUND

The district continues its practice of budgeting categorical programs and other restricted revenues with the best estimates provided by contributing agencies and organizations. Restricted revenues come from several sources. Over 43% comes from contributions from the unrestricted general fund. The remaining 57% comes from federal, state, and local sources. These revenues are only to be used for expenditures specified by the granting agency, including English language learners, special education, after school programs, and economically disadvantaged students.

Restricted federal programs include Title I, Title II, Title III and various special education funding. Revenue for federal restricted programs is projected to total \$15.7 million. State restricted programs include lottery, after school education and safety (SAFE), Prop 39 Energy Jobs, Educator Effectiveness, CTE, STRS On-Behalf and special education. Restricted state revenues are budgeted at \$13.6 million. Local restricted revenues, projected at \$13.5 million are comprised primarily of redevelopment receipts and SELPA pass-through funds for Special Education. Routine Restricted Maintenance (RRM) is also reported in the restricted portion of the general fund. This program is funded entirely by contributions from unrestricted revenues.

Budgeted expenditures and transfers out for the restricted portion of the general fund total \$77.6 million. Most restricted program expenses are budgeted to match anticipated revenues. Any unspent restricted revenues remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year.

A list of all categorical programs in the restricted general fund and their 2017-18 budgeted expenditures is shown in the table to the right.

### 2017-18 Restricted Program Expenditures

Program/Resource	Expenditure Budget Amount
3010 Title I	\$ 7,122,926
<b>3310 Spec Ed Local Asst</b>	<b>4,608,049</b>
3311 Special Ed Local Asst - Prvt Schls	2,901
<b>3315 Spec Ed PreSchool</b>	<b>122,143</b>
3320 Spec Ed PS Local Entitlement	292,398
<b>3345 Special Ed PreSchool Staff Dvlpmnt</b>	<b>792</b>
3550 Voc Ed	203,101
<b>4035 Title II - Part A</b>	<b>843,307</b>
4124 Calif 21st Century	825,000
<b>4203 Title III - LEP</b>	<b>320,978</b>
4510 Title VII - Indian Ed	12,819
<b>4810 BARR Project - WWHS</b>	<b>200,000</b>
5210 Head Start	1,372,329
<b>5640 Medi-Cal Reimbursements</b>	<b>262,350</b>
5920 PBIS Grant	318,057
<b>6010 After School Program (ASES)</b>	<b>2,527,075</b>
6230 Prop 30 Energy Jobs Act	543,095
<b>6264 Educator Effectiveness</b>	<b>926,825</b>
6300 Lottery - Restricted	1,229,903
<b>6387 Career Technical Ed (CTE) Incentive</b>	<b>-</b>
6500 Special Education	34,683,642
<b>6512 Special Education - Mental Health</b>	<b>1,713,751</b>
6520 Special Education - Workability	76,002
<b>6531 Special Ed - Low Incidence Equipment</b>	<b>73,656</b>
6690 Tobacco Use Prevention Ed (TUPE)	180,510
<b>7010 Agricultural CTE</b>	<b>29,669</b>
7338 College and Career Readiness	231,088
<b>7690 STRS On-Behalf</b>	<b>8,669,477</b>
8150 Routine Maintenance & Repairs	6,614,509
<b>9010 CalState Reading Grant</b>	<b>35,080</b>
9011 County Dept of MH - Fri Night Live	3,380
<b>9015 Workforce Investment</b>	<b>3,000</b>
9030 Ed Tech Voucher Program	13,008
<b>9986 Redevelopment</b>	<b>3,588,502</b>
<b>Total</b>	<b>\$ 77,649,322</b>





## ENTREPRENUERIAL ACTIVITIES

In an effort to generate revenue to off-set the district's own transportation, nutrition and printing costs, it has actively and successfully pursued entrepreneurial opportunities in the these areas.

### Transportation

Hemet USD transportation department engages in entrepreneurial activities by providing and managing transportation services for other districts throughout Riverside County and southern California, including those in the Los Angeles and Pasadena areas. The department also transports resident students attending the California School for the Deaf in Riverside to their homes throughout Southern California on weekends. In addition, Hemet's Transportation department offers field trip services to many districts across Southern California.

Through these efforts, the district has been able to reduce the financial burden on the general fund of its own transportation services. Financial activity for contracted transportation services is recorded in Fund 63—Enterprise Fund. Excess contract revenues estimated at \$3.5 million will be transferred to the general fund from the enterprise fund to off-set transportation costs for Hemet USD students. Another \$600,000 in indirect charges are assessed to cover administrative costs such as payroll processing, human resources services, technology, and purchasing that are paid from the district's general fund.

### Print Shop

The district opened the Print Shop in July 2007. The operation was housed in temporary facilities at the former district office complex on W. Latham Avenue. The original intent of the Print Shop was to reproduce consumable materials for Hemet Unified students at a lower cost than purchasing the materials from outside vendors. When the Print Shop was relocated to its new facility at the Professional Development Service Center on W. Acacia Avenue, additional space and improved infrastructure allowed the operation to add equipment and increase production capabilities. While the Print Shop does not see an actual cash profit in its operations, its real financial benefit is realized through reduced printing costs to sites and departments by performing work in-house. Staff estimate that savings at a minimum of \$450,000 annually. Other districts for which the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda Unified School District.

### Nutrition Services

The district's Nutrition Services Department also does what it can to generate additional revenues for its operations through catering services. The department has been successful in bringing in new dollars. These funds are reported and kept outside the General Fund in Fund 13 Cafeteria Fund. While these revenues cannot provide any relief to the general fund, they have helped the Nutrition Department avoid encroachment on the general fund, added to the Cafeteria Fund's ending balance. The funds have been used to make equipment purchases that improve efficiencies in food preparation and serving at the Nutrition Center and school site kitchens.



## ENDING FUND BALANCE

The general fund's ending fund balance is made up of funds that are categorized as non-spendable, legally restricted, committed for specific uses as authorized by the governing board, assigned or unassigned. Once revenues in the ending balance are committed, they cannot be used for any other purpose until the board formally uncommits the funds. The district annually adopts a resolution authorizing the Assistant Superintendent of Business or the Director of Fiscal Services to assign balances or to recommend committing balances with its adopted budget, interim reports and unaudited actuals reports. The board will approve committed balances with a separate resolution in conjunction with approval of those reports. Along with the fund balance assignment resolution, the board annually re-authorizes a formal economic reserve policy in which a minimum 5% reserve for economic uncertainty (REU) for Hemet Unified has been established. This level of reserves for economic uncertainty is 2% above the statutory minimum reserve of 3% set by the state. The REU is in the unassigned ending balance category. Effective with the 2015-16 year, district's with an assigned or unassigned reserve greater than the statutory minimum must disclose the amount of the excess reserves at public hearing. Hemet Unified's 5% reserve exceeds the 3% statutory minimum by approximately \$5.3 million. This has been disclosed at a public hearing during the June 6, 2017 meeting of the Hemet USD's governing board.

As indicated in the table below, the district's 2017-18 combined general fund is expected to see expenses exceed revenues by nearly \$11.4 million leaving an ending balance of \$23.1 million. \$2.0 million is legally restricted, \$7.4 million is committed for specific uses. \$0.3 million of the ending balance is non-spendable and is made up of warehouse inventory (stores) and cash in banks outside the district's account at the county treasury. The remaining \$13.4 million is set aside as a 5.0% reserve for economic uncertainty in the assigned/unassigned ending balance category.

2017-18 Adopted Budget General Fund Ending Balance	
<b>Projected Beginning Fund Balance</b>	<b>\$ 34,540,423</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(11,396,399)</b>
<b>Ending Fund Balance</b>	<b>\$ 23,144,024</b>
<b>Summary Fund Balance Restrictions</b>	
Economic Uncertainty (5%)	\$ 13,415,000
Revolving Cash	25,000
Stores Inventory Reserve	245,788
Committed Balances	7,395,600
Legally Restricted Balances	2,062,636
<b>Total Fund Balance Assignments/Restricted Balance</b>	<b>\$ 23,144,024</b>
<b>Unrestricted Carry Over and Available for Board Assignments</b>	<b>\$ -</b>
<b>Committed Balances</b>	
Books & Instructional Supplies	\$ 1,006,574
Textbook Adoptions	1,000,000
Technology Upgrades/Infrastructure	862,754
Capital Equipment	-
LCAP Initiatives	2,000,000
LCFF Gap Funding Contingency	1,096,437
H&W Premiums	1,189,604
2017-18 STRS/PERS Increases	-
Lottery - Books/Instructional Supplies	240,231
	<b>\$ 7,395,600</b>





# Other District Funds

The 2017-18 budgets for the district's other funds are as follows:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 08 (09)Charter School (CPHS)	\$ 53,435	\$ 0	\$ 0	\$ 53,435
Fund 09—Charter School (WCA)	1,688,086	6,349,251	6,159,841	1,877,496
Fund 11—Adult Education	91	733,643	733,643	91
Fund 12—Child Development	22,723	2,048,031	2,048,031	22,723
Fund 13—Cafeteria	4,468,746	13,092,853	13,564,073	3,997,526
Fund 14– Deferred Maintenance	453,540	1,507,500	1,799,697	161,343
Fund 20—OPEB Reserve	4,833,845	15,000	-0-	4,848,845
Fund 21—Building Fund	-0-	-0-	-0-	-0-
Fund 25—Capital Facilities	3,815,183	1,713,970	994,961	4,534,192
Fund 35—County School Facilities	5,840,268	15,000	-0-	5,855,268
Fund 40—Reserve for Capital Outlay	1,317,749	496,000	595,000	1,218,749
Fund 63—Proprietary Fund (Transportation)	9,267,106	23,004,759	24,447,474	7,824,391
Fund 67—Self-Insurance—W orkers Comp	5,344,717	1,400,756	3,512,100	3,233,373
Fund 68– (67) Self Insurance—OPEB	189,543	210,700	400,000	243
<b>Total Other Funds</b>	<b>\$ 37,925,032</b>	<b>\$ 50,587,463</b>	<b>\$ 54,254,820</b>	<b>\$ 33,627,675</b>

Notable items for other funds include:

Fund 08—With the closure of College Prep High School as of June 30, 2017, no revenues or expenses are budgeted in Fund 08, a sub-fund of Fund 09. The district anticipates that there will be some minor prior year transactions for accounts payable and accounts receivable occurring in the fund. The final close out will occur after the final 2016-17 financial audit . At that time, any remaining assets, cash or equipment, belonging to College Prep will revert to Hemet USD in accordance with the CPHS charter.

Fund 14—Deferred Maintenance—Contributions to Fund 14-Deferred Maintenance come from the routine restricted maintenance account in the general fund. The contribution for 2017-18 is \$500,000 less than the prior year as part of cost savings measure for negotiated salary increases that were approved in May 2017.

Fund 20– Reserve for Postemployment Benefits was opened late in the 2012-13 year with an initial deposit of \$1.5 million for future retiree benefits liabilities. Several deposits from the unrestricted general fund reserves have been made in years when funds were available including a \$1.3 million deposit planned for the end of the 2016-17 year.

Fund 21– Building Fund—Revenue and expenditures related to bond issuances for school construction and improvements are reported in this fund. All bond issues have been fully expended with completion of the re-construction of Hemet Elementary School at the end of the 2016-17 year.

Fund 35—County School Facilities was re-opened in late 2014-15 to account for reimbursements from the state for prior year school construction projections such as Hemet High School. Funds in this account can only be used for other school facility construction projects. As of early June 2017, the district was waiting for receipt of \$6.0 million in state funds that will be used to cover a variety of construction projects.

Fund 63—Enterprise Fund was established in late 2013-14 to account for expenses and revenues related to contracts for transportation services provided to other districts. Unlike other district funds, the ending balance in this fund includes the current value of assets, after depreciation, such as school buses and other vehicles. As a result, large percentage of the projected ending balance in Fund 63 is the value of those assets. Just \$1.6 million in expected as cash or accounts receivable, the remaining \$6.2 million is the unaudited value of capital assets and equipment. The cash position in this fund improved significantly during 2016-17 and no cash loans are expected to be necessary in 2017-18 to cover cash shortfalls.

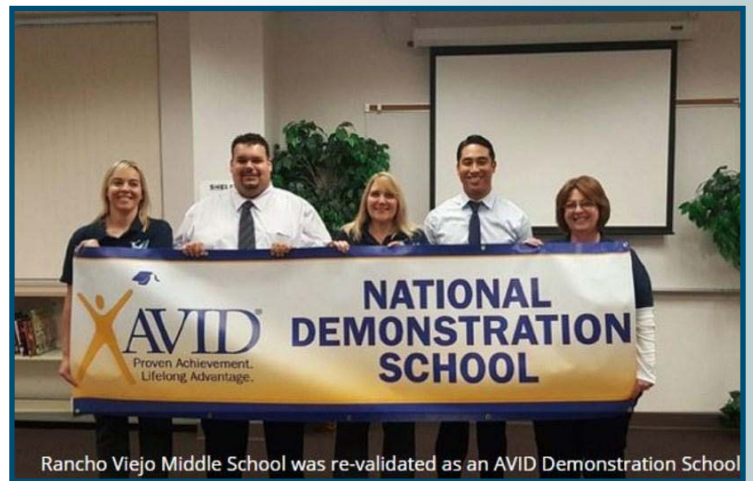


Fund 67– Self Insurance expenses include only worker’s compensation claims and expenses. In addition to the projected \$3.2 million ending balance, another \$6.8 million is set aside in accounts payable for an Incurred But Not Recorded (IBNR) reserve. The total ending cash balance in Fund 67 is estimated to be \$10.0 million by June 30, 2017. The cash balance in this fund has grown over the years, and as a result, the rate charged on salaries has been reduced for the 2017-18 in an effort to put some relief on the general fund and to utilize some of the excess funds in this account. Cash loans to other district funds as needed are made from the Self-Insurance fund.

Fund 68 was opened in 2011-12. This fund is a sub-set of Fund 67 and is used to account separately for OPEB costs and revenues. All activity in Fund 68 is reported with Fund 67 in the state SACS forms.



Jacob Wiens Elementary



Rancho Viejo Middle School was re-validated as an AVID Demonstration School

# Multi-Year Projections & Cash Flow

## MULTI-YEAR PROJECTIONS

The district's multi-year projections are based on the information presented in the table below and were developed based on scenarios and assumptions, as advised by the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, the district will be able to meet its fiscal obligations in 2017-18 and the two subsequent fiscal years.

### Enrollment/ADA

The 2017-18 enrollment is expected to increase by just under 1.0% from enrollment reported in October 2016. The increase is related an improving local economy bring more students back to the area and to birth rate trends. The district is projecting enrollment to remain fairly flat through 2019-20. ADA as a percentage of enrollment will remain constant at 94.4%. This is considered to be a reasonable assumption based on recent trends.

### Revenues

LCFF gap closure percentages used in the district's multi-year projection come from School Services of California (SSC) which uses more conservative projections than the DOF. Because LCFF gap funding is not guaranteed from year to year, the district believes using the more conservative estimates is the most prudent approach to developing its multi-year projections. Cost of living adjustments (COLA) rates are from the California Department of Finance (DOF) estimates provided in the Governor's May Revise budget proposal. COLA rates have been applied to the district's LCFF base and are used in its LCFF calculations through 2019-20. COLA increases for state revenues are projected to be 1.56% in 2017-18, and 2.15% in 2018-19 and 2.35% in 2019-20. LCFF gap funding, using School Services rates, is projected to be 43.97% in 2017-18, 39.03% in 2018-19 and 41.51% in 2019-20. Overall, in the two out years, LCFF revenues are projected to increase by 2.8% in 2018-19 over the current budget year, and will see another 2.4% increase in 2019-20. LCFF in 2017-18 will be approximately 96.1% of the way toward full funding and be 96.6% toward full funding by 2019-20.

No significant changes are currently projected for federal, other state and local revenues over the three year projection. One-time state mandate reimbursement revenue of approximately \$3.3 million was announced in the May 2017 Revise for the 2017-18 budget year. However, it was disclosed these funds would not be released to schools until almost two years later in May 2019. Due to the delay and uncertainty of this revenue it is not included in the multi-year projections.

### Expenses

Combined general fund certificated salaries and related benefits show an increase in all years for the May 2017 negotiated salary settlement. The current year budget and multi-year projections assume the salary settlement reached with the district's teachers bargaining unit will eventually be rolled out to all other employee groups in some form. Salary and benefit costs in the multi-year projection also reflect increases for step and column movement and growing retirement payments. Salary increases are offset in the budget year by the reduction of eight full-time teaching positions and by another 24 positions in 2018-19 as agreed to by the Hemet Teachers Association. This action places a hold on continued work toward reducing class sizes across all grade levels.

Expenses in the books and supplies expenditure category see a drop of \$5.3 million from 2017-18 to 2018-19. The drop is due primarily to the fall off of a

**2017-18 Adopted Budget Multi-Year Projection Assumptions**

	2017-18	2018-19	2019-20
<b>ADA</b>	<b>94.51%</b>	<b>94.35%</b>	<b>94.35%</b>
P-2 ADA	20,014	20,002	20,049
<b>Funded ADA (includes County)</b>	<b>20,028</b>	<b>20,018</b>	<b>20,083</b>
Enrollment	21,176	21,200	21,250
<b>Enrollment Growth</b>		<b>24</b>	<b>50</b>
LCFF COLA	1.56%	2.15%	2.35%
<b>LCFF Gap</b>	<b>43.97%</b>	<b>39.03%</b>	<b>41.51%</b>
Unduplicated Pupil % (3 Yr Rolling Avg)	81.83%	81.69%	81.74%
<b>LCAP Costs (millions)</b>	<b>\$ 44.5</b>	<b>\$ 47.4</b>	<b>\$ 50.3</b>
Est Supplemental/Concentration Grant	\$ 42.8	\$ 46.2	\$ 48.5
<b>S/C Minimum Proportionality %</b>	<b>27.11%</b>	<b>28.95%</b>	<b>29.79%</b>
Staffing Growth FTE's (Clstrm Tchrs)			
<b>One Time State Funding (per ADA)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Salary Increases	2.00%	-1.00%	0.00%
<b>H&amp;W Cap</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
STRS Rates	14.43%	16.28%	18.13%
<b>PERS Rates</b>	<b>15.53%</b>	<b>18.10%</b>	<b>20.80%</b>
Step & Column Adjustments	1.250%	1.250%	1.250%
<b>School Year Days</b>	<b>180</b>	<b>180</b>	<b>180</b>
Reserve for Economic Uncertainty	5.000%	5.000%	5.000%
<b>New Schools</b>	<b>1</b>	<b>-</b>	<b>-</b>
Charter Schools	1	1	1





one-time text book adoption that is planned for the current budget year. There are no other significant changes to budget amounts in other expenditure categories across the three years of the projection. Fall– off of expenditures related to one–time grants are off-set by increases to LCAP initiatives in many non-salary expenditure categories.

Budgeted LCAP expenditures for the 2017-18 budget year total \$46.4 million which includes \$1.9 million supported by restricted program revenues. LCAP costs are projected to increase by of \$2.1 million in 2018-19 and another \$1.4 million in 2019-20 as the district works toward full utilization of supplemental and concentration funds for increased and improved services to students that generate those dollars. At full LCFF funding, supplemental and concentration grant funds are expected to be \$51.6 million. Increases have been budgeted across all expense categories in the multi-year projection and include salary and benefit cost growth as well program expansion and augmentation as needed. Should budget reductions be needed in the future, the district will slow down the roll out of programs under the LCAP.

The projection indicates the district will be deficit spending in all three years, and that the ending balance for the general fund may drop to \$14.7 million by the end of the 2019-20 year. At that time, all committed and legally restricted reserves are expected to be almost fully spent, leaving a little more than \$200,000 above the board required 5% reserve for economic uncertainty. The deficit is related to planned spending down of the district's reserves, salary increases and the drop off of one-time categorical funding. The deficit spending is considerably reduced by 2019-20 and the district expects to return to balanced budgets or building reserves beginning in 2020-21. Should the deficit spending continue past the 2019-20 year, district will address the problem by reducing expenditure and making other budget decisions as necessary.

Because there is no statutory requirement to fund the LCFF gap each year, School Services of California recommends districts set aside reserves in their ending balance in the current and next two fiscal years, should the gap not be funded at the projected level. Based on assumptions used in the multi-year projection, Hemet Unified will only be able to set aside a portion of the anticipated LCFF gap funding increase at the end of 2017-18 for the 2018-19 year. After that, no gap reserves have been provided.

Based on the assumptions presented, the district expects it will have sufficient funds to meet obligations in all three years of the projections and maintain its board authorized 5% reserve balance. Therefore, it will self-certify its status as positive for its 2017-18 adopted budget reporting period.

## CASH FLOW ANALYSIS

The district's cash position has improved greatly since the state eliminated the last of the cash deferrals in 2014-15. However, the timing of expenditures and revenues, especially local property tax receipts leaves the general with periodic cash shortfalls. In response, the district continues to participate in the Tax Revenue Anticipation Note (TRAN) program. This program provides temporary cash loans to school districts to help bridge periods where revenues are insufficient to meet expenditure needs. Cash flows for the 2017-18 and 2018-19 budget years have been prepared to identify periods of potential cash shortfalls and to assist in sizing temporary loans through Tax Revenue Anticipation Notes (TRANs) or from other funds.

### 2017-18 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district can expect cash reserves to be low during the months of November and April. The cash balance in the general fund by June 30, 2018 is currently projected to be \$21.6 million. The district has been pre-approved for a TRANs in the amount of \$8.03 million it will be able to access in the event cash reserves fall below levels necessary to pay obligations. Any TRAN issued in July will be repaid in two installments. The first repayment will be in January 2018 and the second in April 2018.

Cash flow analysis of other funds indicate periodic cash loans to Fund 12—Child Development Fund will be necessary throughout the year. Revenue for activities in the fund are paid on a reimbursement basis so cash must be provided until reimbursements are received. Loans to Fund 12 will be made from the district's self-insurance fund—Fund 67.

### 2017-18 Cash Flow

The cash flow for 2018-19 is based on the multi-year projections and identifies that a TRANs may again be necessary. A TRAN in the amount of \$8.0 million is anticipated for issuance in July 2018 with repayments made in January and April 2019. Cash balances in the general fund drop as the district spends down its reserve balances with the cash balance as of June 30, 2019 estimated at \$17.1 million. Again, loans to Fund 12 are expected during the year and will be made from Fund 67.



# Conclusion

Overall the financial outlook for California schools appears uncertain. Various stressors on the economy, an economy that has seen an unprecedented period of expansion that may be coming to an end and uncertainty at the federal level, make it difficult to accurately anticipate what will happen to funding for schools over the next several years. While the state continues to phase in the Local Control Funding Formula at a faster than originally planned rate, it has begun to slow down distribution of one-time excess revenues. The growth in LCFF will enable those districts, including Hemet Unified, that serve a high percentage of low income and English learner students to provide much needed financial resources to help those students improve academically. However, as LCFF gets closer to full implementation, the rapid growth in revenue seen over the past several years will slow dramatically. The state is now over 96.0% of the way toward full implementation of LCFF which means districts, on average, will see only another 4.0 % increase in LCFF receipts between 2018-19 and 2020-21 when LCFF is expected to be fully rolled out and therefore care needs to be taken when considering any new substantial increases in on-going costs.

Supported by additional revenues from LCFF and under the guidance of the district's Local Control Accountability Plan (LCAP), Hemet is making progress toward improving educational opportunities for its students. With LCFF revenues, the district has reduced class sizes at all grade levels. Hemet Unified is also working toward a 1:1 device initiative, providing extra support to at-risk students through programs such as BARR, expanding educational opportunities like the Project Lead the Way STEM program, expanding elementary reading programs, and offering a variety of instructional setting options including independent study, community day, and continuation schools. The district has also been able to provide additional support staff for the instructional program and to maintain district facilities. In addition, Hemet USD has been able to show support of its teachers and other staff with an expanded professional development program, and salary increases.

Looking forward, the district will continue to support staff in ensuring all students receive a quality education through prudent use of all its resources.







# Appendix

General Fund Summaries.....	A-1
Projected Enrollment.....	A-4
Site and Department Allocations .....	A-5
LCFF Calculation .....	A-9
Minimum Proportionality Percentage Calculation.....	A-11
LCAP Items.....	A-13
Multi-Year Projection.....	A-15
2017-18 & 2018-19 Cash Flows and Cash Options Survey .....	A-21



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**Combined General Fund Summary  
2017-18 Adopted Budget**

	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
<b>Revenues</b>			
Revenue Limit Sources	\$ 179,062,317	\$ 195,539,467	\$ 202,930,091
Federal Revenue	15,996,490	18,468,304	16,135,274
State Revenue	28,977,934	26,033,133	17,430,199
Local Revenue	17,620,855	16,490,702	16,125,968
<b>Total Revenues</b>	<b>\$ 241,657,596</b>	<b>\$ 256,531,606</b>	<b>\$ 252,621,532</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 104,053,685	\$ 110,247,204	\$ 116,515,912
Classified Salaries	37,530,922	36,736,230	40,560,668
Employee Benefits	45,753,195	52,637,509	57,025,188
Books and Supplies	13,063,976	14,815,271	18,030,112
Services & Operating Exp	22,097,421	31,959,518	30,113,398
Capital Outlay	2,912,154	7,614,963	1,177,944
Indirect Costs/Debt Srvc	3,743,270	3,241,839	2,897,994
<b>Total Expenditures</b>	<b>\$ 229,154,623</b>	<b>\$ 257,252,534</b>	<b>\$ 266,321,216</b>
<b>Excess (Deficiency)</b>	<b>\$ 12,502,973</b>	<b>\$ (720,928)</b>	<b>\$ (13,699,684)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	\$ 2,098,607	\$ 4,108,998	\$ 4,298,285
Transfers Out/Other Uses	2,557,002	3,968,259	1,995,000
Contributions	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (458,395)</b>	<b>\$ 140,739</b>	<b>\$ 2,303,285</b>
<b>Net Increase (Decrease)</b>	<b>\$ 12,044,578</b>	<b>\$ (580,189)</b>	<b>\$ (11,396,399)</b>
<b>Beginning Fund Balance</b>	<b>\$ 23,076,032</b>	<b>\$ 35,120,612</b>	<b>\$ 34,540,423</b>
<b>Ending Fund Balance</b>	<b>\$ 35,120,610</b>	<b>\$ 34,540,423</b>	<b>\$ 23,144,024</b>
Stores	\$ 245,788	\$ 245,788	\$ 245,788
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances	6,484,759	3,684,506	2,062,636
Committed Balances	16,779,463	17,524,029	7,395,600
Reserve for Economic Uncertain	11,585,600	13,061,100	13,415,000
Assigned Balances	-	-	-
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Unrestricted General Fund Summary  
2017-18 Adopted Budget**

	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
<b>Revenues</b>			
LCFF	\$ 179,062,317	\$ 195,539,467	\$ 202,930,091
Federal Revenue	560,730	630,211	370,500
State Revenue	14,206,646	9,524,446	3,813,006
Local Revenue	4,130,768	2,696,757	2,602,549
<b>Total Revenues</b>	<b>\$ 197,960,461</b>	<b>\$ 208,390,881</b>	<b>\$ 209,716,146</b>
<b>Expenditures</b>			
Certificated Salaries	84,516,231	88,974,682	92,776,797
Classified Salaries	25,386,378	23,577,410	25,764,590
Employee Benefits	30,499,876	33,026,836	35,800,994
Books and Supplies	9,388,993	10,324,900	14,443,843
Services & Operating Exp	14,169,326	22,547,532	23,094,811
Capital Outlay	1,840,512	3,007,090	369,229
Indirect Costs/Debt Svc	(1,805,400)	(2,436,246)	(2,078,370)
	\$ -		
<b>Total Expenditures</b>	<b>\$ 163,995,916</b>	<b>\$ 179,022,204</b>	<b>\$ 190,171,894</b>
<b>Excess (Deficiency)</b>	<b>\$ 33,964,545</b>	<b>\$ 29,368,677</b>	<b>\$ 19,544,252</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	1,755,612	3,775,069	3,954,773
Transfers Out/Other Uses	2,557,002	1,968,259	495,000
Contributions	(26,439,035)	(28,955,422)	(32,778,554)
<b>Total Other Sources (Uses)</b>	<b>\$ (27,240,425)</b>	<b>\$ (27,148,612)</b>	<b>\$ (29,318,781)</b>
<b>Net Increase (Decrease)</b>	<b>\$ 6,724,120</b>	<b>\$ 2,220,065</b>	<b>\$ (9,774,529)</b>
<b>Beginning Fund Balance</b>	<b>\$ 21,911,731</b>	<b>\$ 28,635,852</b>	<b>\$ 30,855,917</b>
<b>Ending Fund Balance</b>	<b>\$ 28,635,851</b>	<b>\$ 30,855,917</b>	<b>\$ 21,081,388</b>
Stores	245,788	245,788	245,788
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances			
Committed Balances	16,779,463	17,524,029	7,395,600
Reserve for Economic Uncertainty	11,585,600	13,061,100	13,415,000
Assigned Balances	-	-	-
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted General Fund Summary  
2017-18 Adopted Budget**

	2015-16 Audited Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
<b>Revenues</b>			
LCFF	\$ -	\$ -	\$ -
Federal Revenue	15,435,760	17,838,093	15,764,774
State Revenue	14,771,288	16,508,687	13,617,193
Local Revenue	13,490,087	13,793,945	13,523,419
<b>Total Revenues</b>	<b>\$ 43,697,135</b>	<b>\$ 48,140,725</b>	<b>\$ 42,905,386</b>
<b>Expenditures</b>			
Certificated Salaries	19,537,454	21,272,522	23,739,115
Classified Salaries	12,144,544	13,158,820	14,796,078
Employee Benefits	15,253,319	19,610,673	21,224,194
Books and Supplies	3,674,983	4,490,371	3,586,269
Services & Operating Exp	7,928,095	9,411,986	7,018,587
Capital Outlay	1,071,642	4,607,873	808,715
Indirect Costs/Debt Srvc	5,548,670	5,678,085	4,976,364
<b>Total Expenditures</b>	<b>\$ 65,158,707</b>	<b>\$ 78,230,330</b>	<b>\$ 76,149,322</b>
<b>Excess (Deficiency)</b>	<b>\$ (21,461,572)</b>	<b>\$ (30,089,605)</b>	<b>\$ (33,243,936)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	342,995	333,929	343,512
Transfers Out/Other Uses	-	2,000,000	1,500,000
Contributions	26,439,035	28,955,422	32,778,554
<b>Total Other Sources (Uses)</b>	<b>\$ 26,782,030</b>	<b>\$ 27,289,351</b>	<b>\$ 31,622,066</b>
<b>Net Increase (Decrease)</b>	<b>\$ 5,320,458</b>	<b>\$ (2,800,254)</b>	<b>\$ (1,621,870)</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,164,301</b>	<b>\$ 6,484,760</b>	<b>\$ 3,684,506</b>
<b>Ending Fund Balance</b>	<b>\$ 6,484,759</b>	<b>\$ 3,684,506</b>	<b>\$ 2,062,636</b>
Stores	-	-	-
Revolving Cash	-	-	-
PrePaid Expenses	-	-	-
Legally Restricted Balances	6,484,759	3,684,506	2,062,636
Committed Balances	-	-	-
Reserve for Economic Uncertain	-	-	-
Assigned Balances	-	-	-
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 2017-18 Adopted Budget Projected Enrollment

	TK	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Regular Enrollment	Sp Ed Separate Classes Enrollment	Total Enrollment
<b>Elementary TK-5</b>																	
Bautista Creek	32	114	131	135	148	125	164								849	58	907
Cawston	14	106	125	100	113	125	132								715	45	760
Fruitvale	23	140	156	139	128	118	139								843	29	872
Harmony	23	109	120	135	121	111	162								781	12	793
Hemet ES	18	127	136	137	133	131	131								813	29	842
JWiens	14	118	130	106	121	130	109								728	22	750
Little Lake	20	116	123	94	115	106	121								695	63	758
McSweeny	15	82	88	109	105	106	105								610	14	624
Ramona	7	92	103	95	79	86	112								574	20	594
Valle Vista	17	102	112	100	109	95	102								637	38	675
Whittier	23	123	122	137	117	129	125								776	15	791
Winchester	17	85	92	61	57	75	89								476	17	493
<b>K-8</b>																	
Cottonwood	5	13	14	26	21	25	30	37	27	39					237	2	239
Hamilton K-8	8	44	47	52	39	42	32	44	43	58					409	15	424
Idyllwild	9	28	34	27	32	42	42	36	43	43					336	1	337
<b>Middle Schools 6-8</b>																	
Acacia								306	238	237					781	86	867
Dartmouth								351	346	329					1,026	62	1,088
Diamond Valley								324	325	354					1,003	71	1,074
Rancho Viejo								422	403	428					1,253	71	1,324
<b>High Schools 9-12</b>																	
Hamilton HS											67	82	69	66	284	8	292
Hemet HS											620	612	497	498	2,227	187	2,414
Tahquitz HS											440	392	365	359	1,556	97	1,653
West Valley HS											437	453	383	321	1,594	134	1,728
<b>Traditional Totals</b>	<b>245</b>	<b>1,399</b>	<b>1,533</b>	<b>1,453</b>	<b>1,438</b>	<b>1,446</b>	<b>1,595</b>	<b>1,520</b>	<b>1,425</b>	<b>1,488</b>	<b>1,564</b>	<b>1,539</b>	<b>1,314</b>	<b>1,244</b>	<b>19,203</b>	<b>1,096</b>	<b>20,299</b>
<b>Alternative Schools</b>																	
Alessandro Continuation HS													124	248	372	8	380
ASPIRE CDS									3	7	7	20	13	9	59	7	66
Family Tree IS ES		4	5	7	9	8	6	17	25	33					114	-	114
HHJCPHS IS HS											42	69	94	110	315	2	317
<b>Total Alt Schools</b>		<b>4</b>	<b>5</b>	<b>7</b>	<b>9</b>	<b>8</b>	<b>6</b>	<b>17</b>	<b>28</b>	<b>40</b>	<b>49</b>	<b>89</b>	<b>231</b>	<b>367</b>	<b>860</b>	<b>17</b>	<b>877</b>
<b>Total District Schools</b>	<b>245</b>	<b>1,403</b>	<b>1,538</b>	<b>1,460</b>	<b>1,447</b>	<b>1,454</b>	<b>1,601</b>	<b>1,537</b>	<b>1,453</b>	<b>1,528</b>	<b>1,613</b>	<b>1,628</b>	<b>1,545</b>	<b>1,611</b>	<b>20,063</b>	<b>1,113</b>	<b>21,176</b>
<b>Non Public Schools &amp; County</b>																	<b>45</b>
<b>Total with County &amp; NPS</b>																	<b>21,221</b>
<b>CHARTERS</b>																	
Western Center Academy								128	128	128	60	60	60	60	624	-	624
<b>Total Charters</b>								<b>128</b>	<b>128</b>	<b>128</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>624</b>	<b>-</b>	<b>624</b>

**2017-18 Adopted Budget**  
**Site Allocations - Unrestricted General Fund**

As of 5/11/17

Site Name	Resource 0001			Resource 0004		Resource 0106	Resource 0107	Resource 0108	Resource 0707	Resource 1101	Total Allocation
	Discretionary Allocation	K-5 Printing Supplement	Total	Athletics - Base	Athletics - Supplemental *	Extra Duty **	Substitute	Overtime	Site Supplemental	Site Lottery	
Bautista Creek	\$ 68,025	\$ 23,840	\$ 91,865	\$ -		\$ 6,000	\$ 67,325		\$ 45,350	\$ 40,010	\$ 250,550
Cawston	57,000	19,980	76,980			6,000	59,150		38,000	21,705	201,835
Fruitvale	65,400	22,925	88,325			6,000	66,725		56,680	21,915	239,645
Harmony	59,475	20,845	80,320			6,000	60,900		39,650	19,455	206,325
Hemet Elementary	63,150	22,135	85,285			6,000	50,425		58,940	16,710	217,360
JWuens	56,250	19,715	75,965			6,000	58,025		52,500	19,615	212,105
Little Lake	56,850	19,925	76,775			6,000	55,600		49,270	20,920	208,565
McSweeny	46,800	16,405	63,205			6,000	48,725		43,680	17,285	178,895
Ramona	44,550	15,615	60,165			6,000	47,550		38,610	17,180	169,505
Valle Vista	50,625	17,745	68,370			6,000	52,725		43,875	18,200	189,170
Whittier	59,325	20,795	80,120			6,000	62,650		55,370	21,550	225,690
Winchester	36,975	12,960	49,935			6,000	41,675		32,045	16,320	145,975
Cottonwood	25,810	3,525	29,335		15,000	14,000	24,200		15,535	8,315	106,385
Hamilton K-8	45,790	6,940	52,730		15,000	14,000	39,925		29,680	13,285	164,620
Idyllwild	36,395	5,625	42,020		15,000	14,000	32,375		6,740	10,565	120,700
Acacia	91,900		91,900		26,325	32,000	50,900		69,360	21,180	291,665
Dartmouth	115,330		115,330		26,325	32,000	68,950		70,720	24,845	338,170
Diamond Valley	113,845		113,845		26,325	32,000	67,775		75,180	26,150	341,275
Rancho Viejo	140,345		140,345		26,325	32,000	80,500		105,920	29,550	414,640
Hamilton HS	39,420		39,420	175,000	185,000	55,000	39,675	4,965	18,980	11,505	529,545
Hemet High	325,890		325,890	237,000	195,000	75,000	147,700	11,785	156,910	53,345	1,202,630
Tahquitz High	223,155		223,155	237,000	195,000	65,000	113,025	6,825	115,710	40,535	996,250
West Valley High	233,280		233,280	237,000	195,000	65,000	113,575	11,785	120,960	44,195	1,020,795
Alessandro	45,600		45,600			15,000	33,750		19,000	9,935	123,285
Aspire CDS *	65,000		65,000						4,620	6,800	76,420
Family Tree	8,550	1,025	9,575			4,000	10,950		2,280	3,245	30,050
HHJCPHS	23,775		23,775			15,000	35,725		12,680	10,070	97,250
<b>Total Site Allocations</b>	<b>\$ 2,198,510</b>	<b>\$ 250,000</b>	<b>\$ 2,448,510</b>	<b>\$ 886,000</b>	<b>\$ 920,300</b>	<b>\$ 536,000</b>	<b>\$ 1,530,500</b>	<b>\$ 35,360</b>	<b>\$ 1,378,245</b>	<b>\$ 564,385</b>	<b>\$ 8,299,300</b>
District Office/Centralized	\$ 66,294		\$ 66,294		\$ 133,600	\$ 379,000	\$ 34,800	\$ 157,140		\$ 35,930	\$ 873,058
<b>Total 2017-18 Allocation</b>	<b>\$ 2,264,804</b>	<b>\$ 250,000</b>	<b>\$ 2,514,804</b>	<b>\$ 886,000</b>	<b>\$ 1,053,900</b>	<b>\$ 915,000</b>	<b>\$ 1,565,300</b>	<b>\$ 192,500</b>	<b>\$ 1,378,245</b>	<b>\$ 600,315</b>	<b>\$ 9,172,358</b>



**2017-18 Adopted Budget**  
**Site Allocations - Restricted General Fund**

	Resource 3010	Resource 3550	Resource 4124	Resource 4510	Resource 4810	Resource 7010	Resource 9010	
Site Name	Preliminary Title I	Carl Perkin CTE	21st Century After School	Indian Ed	Federal BARR	AG CTE	Project Read	Total Allocations
Bautista Creek	\$ 102,873							\$ 102,873
Cawston	94,025							94,025
Fruitvale	130,165							130,165
Harmony	98,524							98,524
Hemet Elementary	117,119							117,119
JWiens	104,372							104,372
Little Lake	102,573							102,573
McSweeny	91,026							91,026
Ramona	82,628							82,628
Valle Vista	78,729							78,729
Whittier	110,071							110,071
Winchester	62,983							62,983
Cottonwood	24,443							24,443
Hamilton K-8	50,836							50,836
Idyllwild	28,792							28,792
Acacia	105,872						17,540	123,412
Dartmouth	114,719							114,719
Diamond Valley	138,713						17,540	156,253
Rancho Viejo	167,205							167,205
Hamilton HS	33,891	15,111		12,819		5,025		66,846
Hemet High	238,586	76,464	257,500			18,612		591,162
Tahquitz High	195,098	45,958	257,500					498,556
West Valley High	216,692	56,188	257,500		200,000	6,032		736,412
Alessandro	48,587							48,587
Family Tree	13,047							13,047
HHJ	33,741							33,741
Private Schools	6,448	-						6,448
<b>Total Site Allocations</b>	<b>\$ 2,591,758</b>	<b>\$ 193,721</b>	<b>\$ 772,500</b>	<b>\$ 12,819</b>	<b>\$ 200,000</b>	<b>\$ 29,669</b>	<b>\$ 35,080</b>	<b>\$ 3,835,547</b>
District Office	4,531,168	\$ 9,380	\$ 52,500					\$ 4,593,048
<b>Total 2017-18 Allocations</b>	<b>\$ 7,122,926</b>	<b>\$ 203,101</b>	<b>\$ 825,000</b>	<b>\$ 12,819</b>	<b>\$ 200,000</b>	<b>\$ 29,669</b>	<b>\$ 35,080</b>	<b>\$ 8,428,595</b>

## 2017-18 Adopted Budget Department Budgets

Department Description	Resource 0000 Dept Discretionary	Resource 0058 Print Shop	Resource 0106 Extra Duty	Resource 0107 Substitutes	Resource 0108 Overtime	Resource 1101 Lottery	Resource F06-8150 RRM *	Resource F14-0851 Def Maint	Total
510 Governing Board	\$ 56,000								\$ 56,000
520 Superintendent	85,000								85,000
610 Educational Services Admin	336,000					2,980			338,980
619 Curriculum & Instruction	96,000								96,000
620 Secondary Ed	81,000								81,000
625 Assessment	450,100		79,000						529,100
635 ELD	15,000								15,000
636 Literacy	78,500								78,500
640 Elementary Ed	312,000								312,000
645 Professional Development	165,000					7,585			172,585
650 Pupil Services	66,500					1,045			67,545
660 Special Education						20,660			20,660
662 Health Services	86,000		96,875			3,660			186,535
670 CWA	31,600				3,725				35,325
675 Centralized Enrollment	40,000		43,425						83,425
710 Business Services	28,000								28,000
730 Custodial/Plant Operations	312,000		80,650	21,725	31,025				445,400
731 M & O							5,114,509	1,799,697	6,914,206
732 Grounds	550,000		14,900	13,075	16,750				594,725
740 Facilities	62,000								62,000
770 Fiscal Services	50,000				31,025				81,025
771 District-Wide			33,125		43,590				76,715
774 Purchasing/Whs/PrintShop	89,500	1,196,843	31,025		31,025				1,348,393
780 Energy Mngmnt	15,200								15,200
790 Technology	70,200								70,200
810 Human Resources	145,000								145,000
860 Benefits/RM/Safety	176,000								176,000
<b>Totals</b>	<b>\$ 3,396,600</b>	<b>\$ 1,196,843</b>	<b>\$ 379,000</b>	<b>\$ 34,800</b>	<b>\$ 157,140</b>	<b>\$ 35,930</b>	<b>\$ 5,114,509</b>	<b>\$ 1,799,697</b>	<b>\$ 12,114,519</b>

\* does not include \$1.5 million tx  
to F14 Deferred Maintenance





Hemet Unified (67082) - May Revise - 5-15-17							v18.1a						v18.1a						v18.1a					
LOCAL CONTROL FUNDING FORMULA							2016-17						2017-18						2018-19					
CALCULATE LCFF TARGET							COLA 0.00%						COLA 1.560%						COLA 2.150%					
Unduplicated as % of Enrollment							3 yr average 81.77%						3 yr average 81.83%						3 yr average 81.69%					
ADA Base Gr Span Supp Concen TARGET							ADA Base Gr Span Supp Concen TARGET						ADA Base Gr Span Supp Concen TARGET											
Grades TK-3	5,887.04	7,083	737	1,279	1,047	59,727,493	5,974.00	7,193	748	1,300	1,065	61,567,502	5,907.00	7,348	764	1,325	1,083	62,140,960						
Grades 4-6	4,647.55	7,189		1,176	962	43,347,405	4,620.50	7,301		1,195	979	43,780,674	4,677.50	7,458		1,218	995	45,239,649						
Grades 7-8	2,976.51	7,403		1,211	991	28,588,123	3,039.00	7,518		1,230	1,009	29,651,327	2,969.00	7,680		1,255	1,025	29,570,214						
Grades 9-12	6,407.32	8,578	223	1,439	1,178	73,160,890	6,394.00	8,712	227	1,463	1,199	74,177,584	6,462.00	8,899	231	1,492	1,218	76,510,454						
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>TOTAL BASE</b>	<b>19,918.42</b>	<b>152,106,236</b>	<b>5,767,580</b>	<b>25,818,684</b>	<b>21,131,411</b>	<b>204,823,911</b>	<b>20,027.50</b>	<b>155,256,983</b>	<b>5,919,990</b>	<b>26,378,223</b>	<b>21,621,890</b>	<b>209,177,086</b>	<b>20,015.50</b>	<b>158,596,689</b>	<b>6,005,670</b>	<b>26,892,734</b>	<b>21,966,185</b>	<b>213,461,278</b>						
Targeted Instructional Improvement Block Grant						375,152						375,152						375,152						
Home-to-School Transportation						1,540,216						1,540,216						1,540,216						
Small School District Bus Replacement Program						-						-						-						
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>206,739,279</b>						<b>211,092,454</b>						<b>215,376,646</b>						
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						1/2 -						5/8 -						3/4 -						
CALCULATE LCFF FLOOR							12-13 ADA Rate 5,329.96 19,918.42 106,164,382						12-13 ADA Rate 5,329.96 20,027.50 106,745,774						12-13 ADA Rate 5,329.96 20,015.50 106,681,814					
Current year Funded ADA times Base per ADA							49.72 19,918.42 990,344						49.72 20,027.50 995,767						49.72 20,015.50 995,171					
Current year Funded ADA times Other RL per ADA							-						-						-					
Necessary Small School Allowance at 12-13 rates							-						-						-					
2012-13 Categoricals							15,649,248						15,649,248						15,649,248					
Floor Adjustments							-						-						-					
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA							-						-						-					
Less Fair Share Reduction							-						-						-					
Non-CDE certified New Charter: District PY rate * CY ADA							-						-						-					
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA							\$ 2,963.60 19,918.42 59,030,230						\$ 3,651.67 20,027.50 73,133,821						\$ 3,971.50 20,015.50 79,491,558					
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>							<b>181,834,204</b>						<b>196,524,610</b>						<b>202,817,791</b>					
CALCULATE LCFF PHASE-IN ENTITLEMENT							2016-17 206,739,279						2017-18 211,092,454						2018-19 215,376,646					
LOCAL CONTROL FUNDING FORMULA TARGET							181,834,204						196,524,610						202,817,791					
Applied Funding Formula: Floor or Target							FLOOR						FLOOR						FLOOR					
LCFF Need (LCFF Target less LCFF Floor, if positive)							24,905,075						14,567,844						12,558,855					
Current Year Gap Funding							55.03% 13,705,263						43.97% 6,405,481						39.03% 4,901,721					
ECONOMIC RECOVERY PAYMENT							-						-						-					
Miscellaneous Adjustments							-						-						-					
<b>LCFF Entitlement before Minimum State Aid provision</b>							<b>195,539,467</b>						<b>202,930,091</b>						<b>207,719,512</b>					
CALCULATE STATE AID							195,539,467						202,930,091						207,719,512					
Transition Entitlement							-						-						-					
Local Revenue (including RDA)							(27,219,407)						(26,373,224)						(26,372,748)					
Gross State Aid							168,320,060						176,556,867						181,346,764					
CALCULATE MINIMUM STATE AID							12-13 Rate 5,379.69 16-17 ADA 19,918.42 N/A 107,154,925						12-13 Rate 5,379.69 17-18 ADA 20,027.50 N/A 107,741,741						12-13 Rate 5,379.69 18-19 ADA 20,015.50 N/A 107,677,185					
2012-13 RL/Charter Gen BG adjusted for ADA							-						-						-					
2012-13 NSS Allowance (deficit)							-						-						-					
Minimum State Aid Adjustments							-						-						-					
Less Current Year Property Taxes/In Lieu							(27,219,407)						(26,373,224)						(26,372,748)					
Subtotal State Aid for Historical RL/Charter General BG							79,935,518						81,368,517						81,304,437					
Categorical funding from 2012-13							15,649,248						15,649,248						15,649,248					
Charter Categorical Block Grant adjusted for ADA							-						-						-					
Minimum State Aid Guarantee							95,584,766						97,017,765						96,953,685					
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)							-						-						-					
Local Control Funding Formula Floor plus Funded Gap							-						-						-					
Minimum State Aid plus Property Taxes including RDA							-						-						-					
Offset							-						-						-					
Minimum State Aid Prior to Offset							-						-						-					
Total Minimum State Aid with Offset							-						-						-					
<b>TOTAL STATE AID</b>							<b>168,320,060</b>						<b>176,556,867</b>						<b>181,346,764</b>					
<b>Additional State Aid (Additional SA)</b>							-						-						-					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							195,539,467						202,930,091						207,719,512					
CHANGE OVER PRIOR YEAR							8.37% 15,103,131						3.78% 7,390,624						2.36% 4,789,421					
LCFF Entitlement PER ADA							9,817						10,133						10,378					
PER ADA CHANGE OVER PRIOR YEAR							7.45% 681						3.22% 316						2.42% 245					
BASIC AID STATUS (school districts only)							Non-Basic Aid						Non-Basic Aid						Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES							Increase 2016-17						Increase 2017-18						Increase 2018-19					
State Aid							9.75% 14,948,648 168,320,060						4.89% 8,236,807 176,556,867						2.71% 4,789,897 181,346,764					
Property Taxes net of in-lieu							0.57% 154,483 27,219,407						-3.11% (846,183) 26,373,224						0.00% (476) 26,372,748					
Charter in-Lieu Taxes							0.00% - -						0.00% - -						0.00% - -					
LCFF pre COE, Choice, Supp							8.37% 15,103,131 195,539,467						3.78% 7,390,624 202,930,091						2.36% 4,789,421 207,719,512					

Hemet Unified (67082) - May Revise - 5-15-17						v18.1a	v18.1a										
LOCAL CONTROL FUNDING FORMULA						2019-20	2020-21										
CALCULATE LCFF TARGET																	
Unduplicated as % of Enrollment						3 yr average	81.74%	COLA	2.350%	81.77%	COLA	2.570%					
						ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3						5,921.00	7,521	782	1,357	1,110	63,772,045	5,935.00	7,714	802	1,393	1,140	65,573,282
Grades 4-6						4,688.50	7,633		1,248	1,021	46,422,596	4,699.50	7,829		1,280	1,048	47,734,073
Grades 7-8						2,976.00	7,860		1,285	1,051	30,342,804	2,983.00	8,062		1,318	1,079	31,200,862
Grades 9-12						6,477.00	9,108	237	1,528	1,249	78,515,147	6,492.00	9,342	243	1,568	1,283	80,731,157
Subtract NSS						-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance						-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE						20,062.50	162,703,038	6,165,271	27,606,591	22,577,693	219,052,593	20,109.50	167,272,186	6,337,426	28,392,117	23,237,646	225,239,375
Targeted Instructional Improvement Block Grant						-	-	-	-	-	375,152	-	-	-	-	-	375,152
Home-to-School Transportation						-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216
Small School District Bus Replacement Program						-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						220,967,961					227,154,743						
ECONOMIC RECOVERY TARGET PAYMENT						7/8	-	-	-	-	-	100%	-	-	-	-	-
CALCULATE LCFF FLOOR																	
Current year Funded ADA times Base per ADA								12-13 Rate	19-20 ADA			12-13 Rate	20-21 ADA				
Current year Funded ADA times Other RL per ADA								5,329.96	20,062.50	106,932,323			5,329.96	20,109.50	107,182,831		
Necessary Small School Allowance at 12-13 rates								49.72	20,062.50	997,508			49.72	20,109.50	999,844		
2012-13 Categoricals								-	-	-			-	-	-		
Floor Adjustments								-	-	15,649,248			-	-	15,649,248		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA								-	-	-			-	-	-		
Less Fair Share Reduction								-	-	-			-	-	-		
Non-CDE certified New Charter: District PY rate * CY ADA								-	-	-			-	-	-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA								\$ 4,216.40	20,062.50	84,591,525			\$ 4,481.18	20,109.50	90,114,289		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						208,170,604					213,946,212						
CALCULATE LCFF PHASE-IN ENTITLEMENT																	
LOCAL CONTROL FUNDING FORMULA TARGET						220,967,961					227,154,743						
LOCAL CONTROL FUNDING FORMULA FLOOR						208,170,604					213,946,212						
Applied Funding Formula: Floor or Target						FLOOR				FLOOR							
LCFF Need (LCFF Target less LCFF Floor, if positive)						12,797,357					13,208,531						
Current Year Gap Funding						41.51%					44.07%						
ECONOMIC RECOVERY PAYMENT						-				-					-		
Miscellaneous Adjustments						-				-					-		
LCFF Entitlement before Minimum State Aid provision						213,482,787					219,767,212						
CALCULATE STATE AID																	
Transition Entitlement						213,482,787					219,767,212						
Local Revenue (including RDA)						(26,375,638)					(26,378,506)						
Gross State Aid						187,107,149					193,388,706						
CALCULATE MINIMUM STATE AID																	
2012-13 RL/Charter Gen BG adjusted for ADA							12-13 Rate	19-20 ADA	N/A			12-13 Rate	20-21 ADA	N/A			
2012-13 NSS Allowance (deficit)							5,379.69	20,062.50	107,930,031			5,379.69	20,109.50	108,182,876			
Minimum State Aid Adjustments						-			-		-			-			
Less Current Year Property Taxes/In Lieu						(26,375,638)					(26,378,506)						
Subtotal State Aid for Historical RL/Charter General BG						81,554,393					81,804,370						
Categorical funding from 2012-13						15,649,248					15,649,248						
Charter Categorical Block Grant adjusted for ADA						-			-		-			-			
Minimum State Aid Guarantee						97,203,641					97,453,618						
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																	
Local Control Funding Formula Floor plus Funded Gap						-			-		-			-			
Minimum State Aid plus Property Taxes including RDA						-			-		-			-			
Offset						-			-		-			-			
Minimum State Aid Prior to Offset						-			-		-			-			
Total Minimum State Aid with Offset						-			-		-			-			
TOTAL STATE AID						187,107,149					193,388,706						
Additional State Aid (Additional SA)						-			-		-			-			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)						213,482,787					219,767,212						
CHANGE OVER PRIOR YEAR						2.77%	5,763,275				2.94%	6,284,425					
LCFF Entitlement PER ADA						10,641					10,929						
PER ADA CHANGE OVER PRIOR YEAR						2.53%	263				2.71%	288					
BASIC AID STATUS (school districts only)									Non-Basic Aid								
LCFF SOURCES INCLUDING EXCESS TAXES																	
State Aid							Increase	2019-20			Increase	2020-21					
Property Taxes net of in-lieu						3.18%	5,760,385		187,107,149		3.36%	6,281,557		193,388,706			
Charter in-Lieu Taxes						0.01%	2,890		26,375,638		0.01%	2,868		26,378,506			
LCFF pre COE, Choice, Supp						2.77%	5,763,275		213,482,787		2.94%	6,284,425		219,767,212			

**Minimum Proportionality Percentage (MPP):  
Summary Supplemental & Concentration Grant**

	2016-17	2017-18	2018-19	2019-20	2020-21
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	46,950,095	48,000,113	48,858,919	50,184,284	51,629,763
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	32,166,369	38,839,938	43,997,092	46,168,773	47,682,193
3. Difference [1] less [2]	14,783,726	9,160,175	4,861,827	4,015,511	3,947,570
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	8,135,484	4,027,729	1,897,571	1,666,839	1,739,694
<i>GAP funding rate</i>	55.03%	43.97%	39.03%	41.51%	44.07%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) <i>(for LCAP entry)</i>	40,301,853	42,867,667	45,894,663	47,835,612	49,421,887
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement &amp; Transportation</i>	153,322,246	158,147,056	159,909,481	163,731,807	168,429,957
<i>LCFF Phase-In Entitlement</i>	195,539,467	202,930,091	207,719,512	213,482,787	219,767,212
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	26.29%	27.11%	28.70%	29.22%	29.34%

*\*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**

	2016-17	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 40,301,853	\$ 42,867,667	\$ 45,894,663	\$ 47,835,612	\$ 49,421,887
Current year Minimum Proportionality Percentage (MPP)	26.29%	27.11%	28.70%	29.22%	29.34%





## 2017-18 LCAP Initiatives Proposed Budget

Goal	Resource Code	Goal # 1 Graduation / College Career Ready	2017-18 Budget
1A-1	0765	Project Lead The Way (HS Year 2)	\$1,191,739
1A-2	0205	Music	954,960
1A-2	0770	Tech Know Technology Intergration Project	921,808
1A-5	0764	STEAM Enrichment	274,025
1A-4	0120	Digital Learning Coord (moved to 3C-2 LCAP Admin)	-
1A-6	0771	Path Finder	123,600
1B-1	0762-2	CTE (RCOE MOU)	1,034,977
1B-2	0015	HS Summer School	410,269
1B-3	0769	Credit Recovery	420,954
1B-4	0110	Foreign Language Teachers	235,185
1B-5	0772	SAT/PSAT Tests	127,038
1B-6	0111	HS Pathways Specialist	79,575
1B-7	0773	CCGI - College/Career Planning Contract	57,550
1B-8	0762-0	CTE Summer Support	50,700
1C-1	0760	AVID	1,014,387
<b>Goal # 1 Graduation / College Career Ready</b>			<b>\$6,896,767</b>

Goal	Resource Code	Goal # 2 Student Achievement	2017-18 Budget
2A-1	0759	NGSS/SS	\$1,190,100
2A-2	0766	Math PD/Differentiation & Curriculum	428,052
2A-3	0774	Implement CCSS Math and ELA	740,994
2A-4	0005-1	Digicoach	-
2A-5	0005-2	Keyboarding Programs	14,228
2A-6	6264	CTI New Tchr Support -(Educator Effectiveness Grant)	298,254
2A-7	6264	Natl Institute for School Leadership (Ed Eff Grant)	525,574
2A-8		Prof Development (2 addl work days)	1,620,423
2B-1	0767	Reading Intervention	1,927,655
2B-2	0775	Read 180 /System 44	561,600
2B-3	0776	Learning Reading Dynamics	68,500
2B-4		Kinder Reading Materials	-
2C-1	0768	English 3D	592,821
2C-2	0777	Imagine Learning	511,142
2C-3	0778	EL Site Leads	242,666
2C-4	0120	Literacy Coordinator - (moved to 3C-2 LCAP Admin)	-
<b>Goal # 2 Student Achievement</b>			<b>\$8,722,009</b>

## 2017-18 LCAP Initiatives

### Proposed Budget

Goal		Goal # 3 Attendance / Well-Rounded & Engaging Schools	2017-18 Budget
3A-1		Lower Class Size - All Grades -	8,496,626
3A -2		Expand Instructional Time (12 min/day)	4,857,024
3A -3a	0001	Site Allocations - discretionary augmentation (res 0001)	1,301,279
3A- 3b	0707	Site Allocations - supplemental (res 0707)	1,452,263
3A-4	0004	After School Athletics (MS/HS)	1,053,900
3A-6		Library Services - removed from LCAP eff 7/1/17	-
3A-5	0113	Expand School Day (0/7th Pd)	405,750
3A-7	0005-0	Late Bus -Hamilton HS & Cottonwood	82,000
3A-8	0779	SAFE Program at Harmony & Hemet ES	88,528
3B-1	0114	Counseling Services	2,202,982
3B-2a	0761	BARR	1,789,934
3B-2b	4810	BARR - WVHS Federal Grant	200,000
3B-4	0115	Options Support - CDS	1,592,226
3B-3	0116	Tier 2 Intervention Support	694,625
3B-5	0117	Pupil Services Intervention Team	397,452
3B-6	0118	PBIS	221,522
3B-8	0119	Health Services	61,860
3B-7	0780	PLUS - Peer Leadership	105,093
3C-1	0763	IT Support / Technology Upgrades	2,716,758
3C-2	0120	LCAP Admin & Coordination	807,310
3C-3	0121	AP Support Elementary Schools	278,418
3C-4	3010	PreSchool (Title I support)	326,516
3D-1	0122	Bilingual Parent Liason	720,719
3D-2	0781	Parent Engagement/Parent Ctr	311,132
3D-2b	3010	Parent Engagement/Parent Ctr - Title I	503,235
3D-3	0782	Electronic Re-registration	83,078
3D-4	0005-3	Parent Link /BlackBoard	66,923
<b>Goal # 3 Attendance / Well-Rounded &amp; Engaging Schools</b>			<b>30,817,153</b>
<b>LCAP Total</b>			<b>46,435,929</b>

#### Revenues Sources

Supplemental/Concentration Grants	44,582,350
State and federal grants/entitlements	1,853,579

**Hemet Unified School District**  
**2017-18 Adopted Budget - Multi-Year Projections**  
**Combined General Fund**

DESCRIPTION	Audited Actuals 2015-16	Estimated Actuals 2016-17	Percent of Change over PY	Adopted Budget 2017-18	Percent of Change over PY	Projected Budget 2018-19	Percent of Change over PY	Projected Budget 2019-20	Percent of Change over PY
COLA Actual/Projection %	1.02%	0.00%		1.56%		2.15%		2.35%	
ADA Actual/Projection (Number) (excluding County and Charter)	19,733	19,904.40	0.87%	20,014	0.55%	20,002	-0.06%	20,049	0.23%
<b>REVENUES</b>									
REVENUE LIMIT/LCFF	\$179,062,317	\$195,539,467	9.20%	\$202,930,091	3.78%	\$207,719,512	2.36%	\$213,482,787	2.77%
FEDERAL	\$15,996,490	\$18,468,304	15.45%	\$16,135,274	-12.63%	\$16,005,633	-0.80%	\$16,050,000	0.28%
STATE	\$28,977,934	\$26,033,133	-10.16%	\$17,430,199	-33.05%	\$17,204,360	-1.30%	\$17,504,360	1.74%
LOCAL	\$17,620,855	\$16,490,702	-6.41%	\$16,125,968	-2.21%	\$15,744,152	-2.37%	\$15,730,352	-0.09%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$241,657,596	\$256,531,606	6.15%	\$252,621,532	-1.52%	\$256,673,657	1.60%	\$262,767,499	2.37%
<b>EXPENDITURES</b>									
Certificated Salaries	\$104,053,685	\$110,247,204	5.95%	\$116,515,912	5.69%	\$116,874,688	0.31%	\$118,277,888	1.20%
Classified Salaries	\$37,530,922	\$36,736,230	-2.12%	\$40,560,668	10.41%	\$41,192,925	1.56%	\$41,707,837	1.25%
Benefits	\$45,753,195	\$52,637,509	15.05%	\$57,025,188	8.34%	\$60,769,315	6.57%	\$64,637,807	6.37%
Books & Supplies	\$13,063,976	\$14,815,271	13.41%	\$18,030,112	21.70%	\$12,730,112	-29.40%	\$12,280,112	-3.53%
Contracts & Services	\$22,097,421	\$31,959,518	44.63%	\$30,113,398	-5.78%	\$29,673,398	-1.46%	\$28,473,398	-4.04%
Capital Outlay	\$2,912,154	\$7,614,963	161.49%	\$1,177,944	-84.53%	\$209,185	-82.24%	\$209,185	0.00%
Other Outgo	\$4,490,929	\$4,127,707	-8.09%	\$3,766,113	-8.76%	\$3,710,231	-1.48%	\$3,710,231	0.00%
Support Costs	(\$747,659)	(\$885,868)	18.49%	(\$868,119)	-2.00%	(\$1,255,823)	44.66%	(\$1,282,093)	2.09%
Total Expenditures	\$229,154,623	\$257,252,534	12.26%	\$266,321,216	3.53%	\$263,904,031	-0.91%	\$268,014,365	1.56%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$2,098,609	\$4,108,998	95.80%	\$4,298,285	4.61%	\$4,095,000	-4.73%	\$4,095,000	0.00%
Transfers Out & Other Uses	\$2,557,003	\$3,968,259	55.19%	\$1,995,000	-49.73%	\$1,995,000	0.00%	\$1,995,000	0.00%
Total Sources & Uses	(\$458,394)	\$140,739	-130.70%	\$2,303,285	1536.56%	\$2,100,000	-8.83%	\$2,100,000	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	\$12,044,579	(\$580,189)	-104.82%	(\$11,396,399)	1864.26%	(\$5,130,374)	-54.98%	(\$3,146,866)	-38.66%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$23,076,033	\$35,120,612	52.20%	\$34,540,423	-1.65%	\$23,144,024	-32.99%	\$18,013,650	-22.17%
Ending Balance	\$35,120,612	\$34,540,423	-1.65%	\$23,144,024	-32.99%	\$18,013,650	-22.17%	\$14,866,784	-17.47%
<b>Reserve Amounts:</b>									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$245,788	\$245,788		\$245,788		\$245,788		\$245,788	
Designated for Economic Uncert.	\$11,565,600	\$13,061,100		\$13,414,200		\$13,295,000		\$13,500,500	
Legally Restricted Balances	\$6,484,760	\$3,684,506		\$2,062,636		\$387,021		\$241,926	
Committed - Unrestricted Carry Over	\$4,766,842	\$1,775,457		\$4,299,963		\$2,151,985		\$853,570	
LCFF Gap Reserve	\$10,075,020	\$1,974,286		\$1,096,437		\$0		\$0	
LCAP - S/C Carry Over & Reserves	\$1,957,602	\$4,774,286		\$2,000,000		\$1,908,856		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$35,120,612	\$34,540,423		\$23,144,024		\$18,013,650		\$14,866,784	
% of Reserve (9789)	4.99%	5.00%		5.00%		5.00%		5.00%	

**Hemet Unified School District**  
**2017-18 Adopted Budget - Multi-Year Projections**  
**Unrestricted General Fund**

DESCRIPTION	Audited Actuals 2015-16	Estimated Actuals 2016-17	Percent of Change %	Adopted Budget 2017-18	Percent of Change %	Projected Budget 2018-19	Percent of Change %	Projected Budget 2019-20	Percent of Change %
COLA Actual/Projection %	1.02%	0.00%	-100.00%	1.560%	#DIV/0!	2.15%	37.82%	2.35%	9.30%
LCFF Gap %	52.56%	55.03%	4.70%	43.970%	-20.10%	39.03%	-11.23%	41.51%	6.35%
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	19,733.49	19,904.40	0.87%	20,013.50	0.55%	20,001.50	-0.06%	20,048.50	0.23%
<b>REVENUES</b>									
LCFF	\$179,062,317	\$195,539,467	9.20%	\$202,930,091	3.78%	\$207,719,512	2.36%	\$213,482,787	2.77%
FEDERAL	\$560,730	\$630,211	12.39%	\$370,500	-41.21%	\$500,000	34.95%	\$550,000	10.00%
STATE	\$14,206,646	\$9,524,446	-32.96%	\$3,813,006	-59.97%	\$3,950,000	3.59%	\$4,000,000	1.27%
LOCAL	\$4,130,768	\$2,696,757	-34.72%	\$2,602,549	-3.49%	\$2,613,749	0.43%	\$2,599,949	-0.53%
CONTRIBUTIONS	(\$26,439,035)	(\$28,955,422)	9.52%	(\$32,778,554)	13.20%	(\$31,882,000)	-2.74%	(\$33,415,000)	4.81%
REVENUE TOTALS	\$171,521,426	\$179,435,459	4.61%	\$176,937,592	-1.39%	\$182,901,261	3.37%	\$187,217,736	2.36%
<b>EXPENDITURES</b>									
Certificated Salaries	\$84,516,231	\$88,974,682	5.28%	\$92,776,797	4.27%	\$93,781,216	1.08%	\$94,953,481	1.25%
Classified Salaries	\$25,386,378	\$23,577,410	-7.13%	\$25,764,590	9.28%	\$26,294,805	2.06%	\$26,623,490	1.25%
Benefits	\$30,499,876	\$33,026,836	8.29%	\$35,800,994	8.40%	\$38,632,160	7.91%	\$41,494,697	7.41%
Books & Supplies	\$9,388,993	\$10,324,900	9.97%	\$14,443,843	39.89%	\$9,693,843	-32.89%	\$9,693,843	0.00%
Contracts & Services	\$14,169,326	\$22,547,532	59.13%	\$23,094,811	2.43%	\$23,344,811	1.08%	\$22,844,811	-2.14%
Capital Outlay	\$1,840,512	\$3,007,090	63.38%	\$369,229	-87.72%	\$209,185	-43.35%	\$209,185	0.00%
Other Outgo	\$377,351	\$131,882	-65.05%	\$30,882	-76.58%	\$25,000	-19.05%	\$25,000	0.00%
Support Costs	(\$2,182,751)	(\$2,568,128)	17.66%	(\$2,109,252)	-17.87%	(\$2,370,000)	12.36%	(\$2,370,000)	0.00%
Total Expenditures	\$163,995,916	\$179,022,204	9.16%	\$190,171,894	6.23%	\$189,611,020	-0.29%	\$193,474,507	2.04%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$1,755,614	\$3,775,069	115.03%	\$3,954,773	4.76%	\$3,750,000	-5.18%	\$3,750,000	0.00%
Transfers Out & Other Uses	\$2,557,003	\$1,968,259	-23.02%	\$495,000	-74.85%	\$495,000	0.00%	\$495,000	0.00%
Total Sources & Uses	(\$801,389)	\$1,806,810	-325.46%	\$3,459,773	91.49%	\$3,255,000	-5.92%	\$3,255,000	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	\$6,724,121	\$2,220,065	-66.98%	(\$9,774,529)	-540.28%	(\$3,454,759)	-64.66%	(\$3,001,771)	-13.11%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$21,911,731	\$28,635,852	30.69%	\$30,855,917	7.75%	\$21,081,388	-31.68%	\$17,626,629	-16.39%
Ending Balance	\$28,635,852	\$30,855,917	7.75%	\$21,081,388	-31.68%	\$17,626,629	-16.39%	\$14,624,858	-17.03%
<b>Reserve Amounts:</b>									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$245,788	\$245,788		\$245,788		\$245,788		\$245,788	
Designated for Economic Uncert.	\$11,565,600	\$13,061,100		\$13,414,200		\$13,295,000		\$13,500,500	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Other Committed Balances	\$4,766,842	\$4,775,457		\$3,299,963		\$2,151,985		\$853,570	
Textbook adoptions - Committed	\$0	\$6,000,000		\$1,000,000		\$0		\$0	
Unrestricted Carry Over Balances	\$0	\$0		\$0		\$0		\$0	
LCFF Gap Funding	\$10,075,020	\$1,974,286		\$1,096,437		\$0		\$0	
LCAP - S/C Carry Over & Reserves	\$1,957,602	\$4,774,286		\$2,000,000		\$1,908,856		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$28,635,852	\$30,855,917		\$21,081,388		\$17,626,629		\$14,624,858	



**Hemet Unified School District**  
**2017-18 Adopted Budget - Multi-Year Projections**  
**Restricted General Fund**

DESCRIPTION	Audited Actuals 2015-16	Estimated Actuals 2016-17	Percent of Change over PY	Projected Budget 2017-18	Percent of Change over PY	Projected Budget 2018-19	Percent of Change over PY	Projected Budget 2019-20	Percent of Change over PY
<b>REVENUES</b>									
REVENUE LIMIT	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$15,435,760	\$17,838,093	15.56%	\$15,764,774	-11.62%	\$15,505,633	-1.64%	\$15,500,000	-0.04%
STATE	\$14,771,288	\$16,508,687	11.76%	\$13,617,193	-17.51%	\$13,254,360	-2.66%	\$13,504,360	1.89%
LOCAL	\$13,490,087	\$13,793,945	2.25%	\$13,523,419	-1.96%	\$13,130,403	-2.91%	\$13,130,403	0.00%
CONTRIBUTIONS	\$26,439,035	\$28,955,422	9.52%	\$32,778,554	13.20%	\$31,882,000	-2.74%	\$33,415,000	4.81%
REVENUE TOTALS	\$70,136,170	\$77,096,147	9.92%	\$75,683,940	-1.83%	\$73,772,396	-2.53%	\$75,549,763	2.41%
<b>EXPENDITURES</b>									
Certificated Salaries	\$19,537,454	\$21,272,522	8.88%	\$23,739,115	11.60%	\$23,093,472	-2.72%	\$23,324,407	1.00%
Classified Salaries	\$12,144,544	\$13,158,820	8.35%	\$14,796,078	12.44%	\$14,898,120	0.69%	\$15,084,347	1.25%
Benefits	\$15,253,319	\$19,610,673	28.57%	\$21,224,194	8.23%	\$22,137,155	4.30%	\$23,143,110	4.54%
Books & Supplies	\$3,674,983	\$4,490,371	22.19%	\$3,586,269	-20.13%	\$3,036,269	-15.34%	\$2,586,269	-14.82%
Contracts & Services	\$7,928,095	\$9,411,986	18.72%	\$7,018,587	-25.43%	\$6,328,587	-9.83%	\$5,628,587	-11.06%
Capital Outlay	\$1,071,642	\$4,607,873	329.98%	\$808,715	-82.45%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	\$4,113,578	\$3,995,825	-2.86%	\$3,735,231	-6.52%	\$3,685,231	-1.34%	\$3,685,231	0.00%
Support Costs	\$1,435,092	\$1,682,260	17.22%	\$1,241,133	-26.22%	\$1,114,177	-10.23%	\$1,087,907	-2.36%
Total Expenditures	\$65,158,707	\$78,230,330	20.06%	\$76,149,322	-2.66%	\$74,293,011	-2.44%	\$74,539,858	0.33%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$342,995	\$333,929	-2.64%	\$343,512	2.87%	\$345,000	0.43%	\$345,000	0.00%
Transfers Out & Other Uses	\$0	\$2,000,000	#DIV/0!	\$1,500,000	-25.00%	\$1,500,000	0.00%	\$1,500,000	0.00%
Total Sources & Uses	\$342,995	\$ (1,666,071)	-585.74%	\$ (1,156,488)	-30.59%	\$ (1,155,000)	-0.13%	\$ (1,155,000)	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	\$5,320,458	(\$2,800,254)	-152.63%	(\$1,621,870)	-42.08%	(\$1,675,615)	3.31%	(\$145,095)	-91.34%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$1,164,302	\$6,484,760	456.97%	\$3,684,506	-43.18%	\$2,062,636	-44.02%	\$387,021	-81.24%
Ending Balance	\$6,484,760	\$3,684,506	-43.18%	\$2,062,636	-44.02%	\$387,021	-81.24%	\$241,926	-37.49%
<b>Reserve Amounts:</b>									
Prop 39 Energy	\$2,443,454	\$543,095		\$0		\$0		\$0	
LEA - Medical	\$0	\$0		\$0		\$0		\$0	
Educator Effectiveness	\$1,572,936	\$926,825		\$0		\$0		\$0	
Restricted Lottery	\$289,370	\$291,923		\$0		\$0		\$0	
Spec Ed Low Incidence Equip	\$239,912	\$233,426		\$228,727		\$150,000		\$150,000	
Spec Ed Mental Health	\$805,919	\$600,722		\$119,467		\$150,000		\$50,000	
College Readiness Block Grant	\$0	\$539,906		\$308,818		\$0		\$0	
Routine Restricted Maintenance	\$1,133,169	\$154,740		\$806,957		\$0		\$0	
Other Restricted - Redevelopment	\$0	\$393,869		\$598,667		\$87,021		\$41,926	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$6,484,760	\$3,684,506		\$2,062,636		\$387,021		\$241,926	

Multi-Year Financial Projection Assumptions  
2017-18 Adopted Budget Public Hearing

Combined General Fund

	7100-7299									Total Exp Change	LCFF 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Other 89XX	Total Rev Change
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629							
<b>2016-17 Estimated Actuals</b>	\$110,247,204	\$36,736,230	\$52,637,509	\$14,815,271	\$31,959,518	\$7,614,963	\$4,127,707	(\$885,868)	\$3,968,259	<b>261,220,793</b>	\$195,539,467	\$18,468,304	\$26,033,133	\$16,490,702	\$4,108,998	<b>260,640,604</b>
<b>2017-18 Adjustments</b>										-						-
LCFF COLA/GAP										-	7,390,624					7,390,624
Step & Column	1,405,241	544,602	375,395							<b>2,325,238</b>						-
Negotiations	2,235,395	1,020,865	629,606							<b>3,885,866</b>						-
Negotiations - Bdgt Cuts	(1,071,989)		(328,011)		600,000			(32,340)	(500,000)	<b>(1,332,340)</b>						-
STRS/PERS			2,301,045							<b>2,301,045</b>						-
STRS On Behalf										-						-
LCAP (growth, S&C, STRS/PERS inc & misc adj)	2,263,670	1,030,326	623,421	(157,371)	893,642	(32,980)		1,136,445		<b>5,757,153</b>						-
LCAP reductions - negotiations					(600,000)					<b>(600,000)</b>						-
Ed Effectiveness										-						-
Prop 39 Energy						(2,323,905)				<b>(2,323,905)</b>						-
Textbook adoption				6,000,000						<b>6,000,000</b>						-
Growth	1,086,391	1,228,645	786,223							<b>3,101,259</b>					189,287	<b>189,287</b>
Carry Over/One-Time Rev/Exp				(2,627,788)	(2,739,762)	(4,080,134)	(361,594)	(1,086,356)	(1,473,259)	<b>(12,368,893)</b>		(2,333,030)	(8,602,934)	(364,734)		<b>(11,300,698)</b>
New School Start Up	350,000									<b>350,000</b>						-
<b>2017-18 Adopted Budget TOTAL</b>	<b>116,515,912</b>	<b>40,560,668</b>	<b>57,025,188</b>	<b>18,030,112</b>	<b>30,113,398</b>	<b>1,177,944</b>	<b>3,766,113</b>	<b>(868,119)</b>	<b>1,995,000</b>	<b>268,316,216</b>	<b>202,930,091</b>	<b>16,135,274</b>	<b>17,430,199</b>	<b>16,125,968</b>	<b>4,298,285</b>	<b>256,919,817</b>
<b>2018-19 Adjustments</b>										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	4,789,421					4,789,421
Step & Column	1,199,109	471,689	309,789							<b>1,980,587</b>						-
Negotiations (full yr bal of PY 1/1/18 increase)	675,000	175,000	175,000													-
Negotiations - 1% Reduction	(1,159,424)	(403,875)	(114,793)							<b>(1,678,092)</b>						-
STRS/PERS			2,625,362							<b>2,625,362</b>						-
STRS On Behalf			250,000										250,000			-
LCAP (growth, S&C, STRS/PERS inc & misc adj)	662,341	461,559	607,825	250,000	100,000	89,956				<b>2,171,681</b>						-
Textbook adoption				(5,000,000)						<b>(5,000,000)</b>						-
Growth				287,274						<b>287,274</b>		129,500	136,994		71,715	<b>338,209</b>
Deferred Maintenance																-
Carry Over/One-Time Rev/Exp	(1,018,250)	(72,116)	(109,056)	(837,274)	(540,000)	(1,058,715)	(55,882)	(387,704)		<b>(4,078,997)</b>		(259,141)	(612,833)	(381,816)		<b>(1,253,790)</b>
New School Start Up										-					(275,000)	<b>(275,000)</b>
<b>2018-19 TOTALS</b>	<b>116,874,688</b>	<b>41,192,925</b>	<b>60,769,315</b>	<b>12,730,112</b>	<b>29,673,398</b>	<b>209,185</b>	<b>3,710,231</b>	<b>(1,255,823)</b>	<b>1,995,000</b>	<b>265,899,031</b>	<b>207,719,512</b>	<b>16,005,633</b>	<b>17,204,360</b>	<b>15,744,152</b>	<b>4,095,000</b>	<b>260,768,657</b>

Multi-Year Financial Projection Assumptions  
2017-18 Adopted Budget Public Hearing

Combined General Fund

	7100-7299							Total	LCFF	Federal	State	Local	Other	Total		
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
<b>2019-20 Adjustments</b>										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	5,763,275					5,763,275
Step & Column	1,137,580	452,584	275,888							1,866,052						-
STRS/PERS			2,721,332							2,721,332			250,000			250,000
STRS On Behalf			250,000							250,000						-
LCAP (growth, S&C, STRS/PERS inc & misc adj)	265,620	62,328	621,272	500,000						1,449,220						-
Textbook adoption										-	44,367	50,000				94,367
Growth										-				(13,800)		(13,800)
Deferred Maintenance										-						-
Carry Over/One-Time Rev/Exp				(950,000)	(1,200,000)			(26,270)		(2,176,270)						-
New School Start Up										-						-
<b>2019-20 TOTALS</b>	<b>118,277,888</b>	<b>41,707,837</b>	<b>64,637,807</b>	<b>12,280,112</b>	<b>28,473,398</b>	<b>209,185</b>	<b>3,710,231</b>	<b>(1,282,093)</b>	<b>1,995,000</b>	<b>270,009,365</b>	<b>213,482,787</b>	<b>16,050,000</b>	<b>17,504,360</b>	<b>15,730,352</b>	<b>4,095,000</b>	<b>266,862,499</b>

**2017-18 Adopted Budget - Public Hearing  
SUMMARY OF ASSUMPTIONS  
2017-18 through 2019-20**

Attachment D

<b>Hemet USD</b>			
	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>District Enrollment Projections</b>			
District K-12 ENROLLMENT (include NPS & Community Day)	21,212	21,236	21,286
<b>Charter Projections</b>			
<b>Charter School (Fund 09 and Direct) ENROLLMENT</b>	644	644	644
<b>Charter School (Fund 09 and Direct) ADA PROJECTIONS</b>	626	626	626
<b>GAP Funding Reserved in Ending Fund Balance</b>	1,096,437	0	0
<b>CalSTRS Percentage Increase in Employee Benefits</b>	1.85%	1.85%	1.85%
<b>CalSTRS Percentage Increase in Ending Fund Balance</b>	0%	0%	0%
<b>One Percent Salary Change (Include Management)</b>			
Certificated (Salaries & Fixed Charges)	\$ 1,223,283	\$ 1,244,624	\$ 1,280,683
Classified (Salaries & Fixed Charges)	\$ 471,099	\$ 479,318	\$ 493,205
<b>Staffing Change from Prior Year (Include New Schools Opening)</b>			
Number of Teachers (Increase/Decrease)	9	6	5
Certificated (Salaries only)	\$3,108,444	\$ 408,000	\$ 340,000
Classified (Salaries only)	\$ 675,339	\$ 200,000	\$ 50,000
Management (Salaries only)	\$ 115,000	\$ -	\$ -
<b>Number of New Schools Opening/Other</b>			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ 225,000	\$ -	\$ -



**2017-18 General Fund Cash Flow**

		<b>JULY</b>		<b>AUG</b>		<b>SEPT</b>		<b>OCT</b>		<b>NOV</b>		<b>DEC</b>		<b>JAN</b>	
		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>	
<b>A. BEGINNING CASH</b>		<b>29,794,952.24</b>		<b>37,087,542.24</b>		<b>23,613,884.24</b>		<b>20,544,336.24</b>		<b>15,835,426.24</b>		<b>11,039,903.24</b>		<b>20,906,625.24</b>	
<b>B. RECEIPTS:</b>															
LCFF															
State Aid 8011	8011	7,596,413.00	4.30%	7,596,413.00	4.30%	19,795,841.00	11.21%	13,667,502.00	7.74%	13,667,502.00	7.74%	19,795,841.00	11.21%	13,667,502.00	7.74%
Property Tax	8020-8089	0.00	0.00%	1,354,856.00	4.90%	1,120,836.00	4.05%	550,933.00	1.99%	0.00	0.00%	8,208,704.00	29.67%	7,498,506.00	27.10%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCFF	8091-8099	0.00	0.00%	(43,265.00)	3.35%	(170,866.00)	13.23%	(118,043.00)	9.14%	(83,689.00)	6.48%	(83,689.00)	6.48%	(84,077.00)	6.51%
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	750,599.00	4.65%	(363,364.00)	-2.25%	156,181.00	0.97%	329,182.00	2.04%	273,819.00	1.70%
Other State Revenues	8300-8599	0.00	0.00%	14,668.00	0.08%	611,401.00	3.51%	309,929.00	1.78%	2,010,741.00	11.54%	332,693.00	1.91%	959,099.00	5.50%
Other Local Revenues	8600-8799	5,777.00	0.04%	1,101,856.00	6.83%	194,712.00	1.21%	1,065,093.00	6.60%	1,132,251.00	7.02%	1,054,228.00	6.54%	3,717,372.00	23.05%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	31,672.00	0.74%	45,741.00	1.06%	0.00	0.00%	56,979.00	1.33%	1,624,397.00	37.79%
<b>TOTAL RECEIPTS</b>		<b>7,602,190.00</b>		<b>10,024,528.00</b>		<b>22,334,195.00</b>		<b>15,157,791.00</b>		<b>16,882,986.00</b>		<b>29,693,938.00</b>		<b>27,656,618.00</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	1,153,934.00	0.99%	10,696,604.00	9.18%	11,162,766.00	9.58%	11,164,136.00	9.58%	11,504,048.00	9.87%	11,401,320.00	9.79%	11,056,769.00	9.49%
Classified Salaries	2000-2999	1,899,846.00	4.68%	3,550,032.00	8.75%	3,555,746.00	8.77%	3,628,018.00	8.94%	3,716,029.00	9.16%	3,554,189.00	8.76%	3,403,092.00	8.39%
Employee Benefits	3000-3999	1,826,627.00	3.20%	4,312,467.00	7.56%	5,140,325.00	9.01%	4,183,893.00	7.34%	4,184,258.00	7.34%	4,141,215.00	7.26%	4,075,733.00	7.15%
Books & Supplies	4000-4999	151,339.00	0.84%	2,410,747.00	13.37%	1,362,628.00	7.56%	1,077,473.00	5.98%	641,855.00	3.56%	334,233.00	1.85%	574,439.00	3.19%
Services & Operating Expenses	5000-5999	2,029,238.00	6.74%	3,761,160.00	12.49%	1,574,433.00	5.23%	3,234,676.00	10.74%	1,461,147.00	4.85%	1,830,207.00	6.08%	2,715,350.00	9.02%
Capital Outlays	6000-6999	24,283.00	2.06%	28,518.00	2.42%	298,678.00	25.36%	69,848.00	5.93%	18,679.00	1.59%	7,421.00	0.63%	7,391.00	0.63%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,511,287.00	66.68%	(329,950.00)	-8.76%	347,181.00	9.22%	126,398.00	3.36%	0.00	0.00%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(32,468.00)	3.74%	(16,147.00)	1.86%	0.00	0.00%	(10,417.00)	1.20%	(319,381.00)	36.79%
Transfers Out/Other Uses	7610-7699	1,500,000.00	75.19%	0.00	0.00%	0.00	0.00%	61,821.00	3.10%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL DISBURSEMENTS</b>		<b>8,585,267.00</b>		<b>24,759,528.00</b>		<b>25,573,395.00</b>		<b>23,073,768.00</b>		<b>21,873,197.00</b>		<b>21,384,566.00</b>		<b>21,513,393.00</b>	
<b>D. TAX ANTICIPATION NOTES</b>															
2016-17 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
Jul 2017 TRANS	9640	8,030,000.00		-		-		-		-		-		(4,015,000.00)	
2017-18 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
<b>TRANS TOTAL</b>		<b>8,030,000.00</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(4,015,000.00)</b>	
<b>E. INTERFUND LOANS</b>	9311/9611	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		3,207,034.00	31.05%	1,377,837.00	13.34%	210,704.00	2.04%	3,152,292.00	30.52%	229,295.00	2.22%	1,543,094.00	14.94%	498,872.00	4.83%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		6,907.00	2.81%	28,487.00	11.59%	(40,408.00)	-16.44%	56,064.00	22.81%	(34,607.00)	-14.08%	14,256.00	5.80%	(19,811.00)	-8.06%
Accounts Payable		2,968,274.00	57.90%	144,982.00	2.83%	644.00	0.01%	1,289.00	0.03%	0.00	0.00%	0.00	0.00%	20,298.00	0.40%
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>245,667.00</b>		<b>1,261,342.00</b>		<b>169,652.00</b>		<b>3,207,067.00</b>		<b>194,688.00</b>		<b>1,557,350.00</b>		<b>458,763.00</b>	
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>7,292,590.00</b>		<b>(13,473,658.00)</b>		<b>(3,069,548.00)</b>		<b>(4,708,910.00)</b>		<b>(4,795,523.00)</b>		<b>9,866,722.00</b>		<b>2,586,988.00</b>	
<b>ENDING CASH (A + G)</b>		<b>37,087,542.24</b>		<b>23,613,884.24</b>		<b>20,544,336.24</b>		<b>15,835,426.24</b>		<b>11,039,903.24</b>		<b>20,906,625.24</b>		<b>23,493,613.24</b>	

**2017-18 General Fund Cash Flow**

		<b>FEB</b>		<b>MARCH</b>		<b>APRIL</b>		<b>MAY</b>		<b>JUNE</b>		<b>ACCRUALS</b>		<b>TOTAL</b>
		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>
<b>A. BEGINNING CASH</b>		<b>23,493,613.24</b>		<b>17,166,100.24</b>		<b>17,014,624.24</b>		<b>6,420,021.24</b>		<b>11,158,820.24</b>		<b>21,610,001.24</b>		<b>29,794,952.24</b>
<b>B. RECEIPTS:</b>														
LCFF														
State Aid 8011	8011	13,984,648.00	7.92%	21,147,144.00	11.98%	13,984,648.00	7.92%	13,984,648.00	7.92%	20,100,221.00	11.38%	(2,431,456.00)	-1.38%	176,556,867.00
Property Tax	8020-8089	0.00	0.00%	100,016.00	0.36%	2,710,900.00	9.80%	6,664,715.00	24.09%	(544,740.00)	-1.97%	0.00	0.00%	27,664,726.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other LCFF	8091-8099	(83,689.00)	6.48%	(194,759.00)	15.08%	(132,766.00)	10.28%	(161,438.00)	12.50%	0.00	0.00%	(135,221.00)	10.47%	(1,291,502.00)
Federal Revenues	8100-8299	42,679.00	0.26%	518,600.00	3.21%	263,423.00	1.63%	9,405,302.00	58.29%	1,477,739.00	9.16%	3,281,114.00	20.34%	16,135,274.00
Other State Revenues	8300-8599	0.00	0.00%	645,836.00	3.71%	1,398,678.00	8.02%	8,690,377.00	49.86%	0.00	0.00%	2,456,777.00	14.09%	17,430,199.00
Other Local Revenues	8600-8799	159,721.00	0.99%	1,910,026.00	11.84%	1,023,319.00	6.35%	1,150,717.00	7.14%	2,183,109.00	13.54%	1,427,787.00	8.85%	16,125,968.00
Transfers In/Other Sources	8910-8979	573,104.00	13.33%	0.00	0.00%	1,064,040.00	24.75%	30,750.00	0.72%	695,680.00	16.19%	175,922.00	4.09%	4,298,285.00
<b>TOTAL RECEIPTS</b>		<b>14,676,463.00</b>		<b>24,126,863.00</b>		<b>20,312,242.00</b>		<b>39,765,071.00</b>		<b>23,912,009.00</b>		<b>4,774,923.00</b>		<b>256,919,817.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	11,418,891.00	9.80%	11,372,328.00	9.76%	11,538,579.00	9.90%	11,316,807.00	9.71%	2,644,395.00	2.27%	85,335.00	0.07%	116,515,912.00
Classified Salaries	2000-2999	3,689,732.00	9.10%	3,661,440.00	9.03%	3,466,736.00	8.55%	3,815,900.00	9.41%	2,228,352.00	5.49%	391,556.00	0.97%	40,560,668.00
Employee Benefits	3000-3999	3,260,502.00	5.72%	5,055,917.00	8.87%	4,149,520.00	7.28%	13,286,978.00	23.30%	3,334,135.00	5.85%	73,618.00	0.13%	57,025,188.00
Books & Supplies	4000-4999	901,539.00	5.00%	1,066,753.00	5.92%	3,254,925.00	18.05%	3,874,892.00	21.49%	1,796,545.00	9.96%	582,744.00	3.23%	18,030,112.00
Services & Operating Expenses	5000-5999	1,636,834.00	5.44%	2,029,277.00	6.74%	2,654,975.00	8.82%	2,442,368.00	8.11%	3,175,441.00	10.54%	1,568,292.00	5.21%	30,113,398.00
Capital Outlays	6000-6999	140,868.00	11.96%	34,091.00	2.89%	10,592.00	0.90%	249,801.00	21.21%	266,876.00	22.66%	20,898.00	1.77%	1,177,944.00
Other Outgo	7100-7299/7400-7499	28,610.00	0.76%	1,090,443.00	28.95%	(69,656.00)	-1.85%	6,290.00	0.17%	16,050.00	0.43%	39,460.00	1.05%	3,766,113.00
Indirect Costs	7300-7399	0.00	0.00%	(19,793.00)	2.28%	(21,095.00)	2.43%	(130,218.00)	15.00%	(173,624.00)	20.00%	(144,976.00)	16.70%	(868,119.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	249,480.00	12.51%	183,699.00	9.21%	0.00	0.00%	1,995,000.00
<b>TOTAL DISBURSEMENTS</b>		<b>21,076,976.00</b>		<b>24,290,456.00</b>		<b>24,984,576.00</b>		<b>35,112,298.00</b>		<b>13,471,869.00</b>		<b>2,616,927.00</b>		<b>268,316,216.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2016-17 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2017 TRANS	9640	-		-		(4,015,000.00)		-		-		-		0.00
2017-18 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>(4,015,000.00)</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>E. INTERFUND LOANS</b>	9311/9611	-		-		-		-		-	100.00%	-		0.00
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		93,990.00	0.91%	0.00	0.00%	4,131.00	0.04%	0.00	0.00%	11,361.00	0.11%	0.00	0.00%	10,328,610.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		(20,990.00)	-8.54%	12,117.00	4.93%	(6,513.00)	-2.65%	86,026.00	35.00%	86,025.00	35.00%	78,235.00	31.83%	245,788.00
Accounts Payable		0.00	0.00%	0.00	0.00%	1,904,887.00	37.16%	0.00	0.00%	86,345.00	1.68%	0.00	0.00%	5,126,719.00
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>73,000.00</b>		<b>12,117.00</b>		<b>(1,907,269.00)</b>		<b>86,026.00</b>		<b>11,041.00</b>		<b>78,235.00</b>		<b>5,447,679.00</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>(6,327,513.00)</b>		<b>(151,476.00)</b>		<b>(10,594,603.00)</b>		<b>4,738,799.00</b>		<b>10,451,181.00</b>		<b>2,236,231.00</b>		<b>(5,948,720.00)</b>
<b>ENDING CASH (A +G)</b>		<b>17,166,100.24</b>		<b>17,014,624.24</b>		<b>6,420,021.24</b>		<b>11,158,820.24</b>		<b>21,610,001.24</b>		<b>23,846,232.24</b>		<b>23,846,232.24</b>

**2018-19 General Fund Cash Flow**

		<b>JULY</b>		<b>AUG</b>		<b>SEPT</b>		<b>OCT</b>		<b>NOV</b>		<b>DEC</b>		<b>JAN</b>	
		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>	
<b>A. BEGINNING CASH</b>		<b>21,610,001.24</b>		<b>28,784,228.24</b>		<b>15,802,260.24</b>		<b>13,444,459.24</b>		<b>8,519,824.24</b>		<b>4,243,399.24</b>		<b>13,936,099.24</b>	
<b>B. RECEIPTS:</b>															
LCFF															
State Aid 8011	8011	7,892,276.00	4.35%	7,892,276.00	4.35%	20,066,062.00	11.07%	14,199,820.00	7.83%	14,199,820.00	7.83%	20,066,062.00	11.07%	14,199,820.00	7.83%
Property Tax	8020-8089	0.00	0.00%	1,354,849.00	4.90%	1,120,836.00	4.05%	550,933.00	1.99%	0.00	0.00%	8,208,704.00	29.67%	7,498,503.00	27.10%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCFF	8091-8099	0.00	0.00%	(43,290.00)	3.35%	(170,965.00)	13.23%	(118,112.00)	9.14%	(83,738.00)	6.48%	(83,738.00)	6.48%	(84,126.00)	6.51%
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	750,599.00	4.69%	(363,364.00)	-2.27%	156,181.00	0.98%	329,182.00	2.06%	249,032.00	1.56%
Other State Revenues	8300-8599	0.00	0.00%	14,668.00	0.09%	611,401.00	3.55%	129,027.00	0.75%	2,010,741.00	11.69%	332,693.00	1.93%	935,967.00	5.44%
Other Local Revenues	8600-8799	5,773.00	0.04%	1,097,080.00	6.97%	176,840.00	1.12%	1,064,749.00	6.76%	1,129,108.00	7.17%	1,051,053.00	6.68%	3,713,126.00	23.58%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	31,672.00	0.77%	45,741.00	1.12%	0.00	0.00%	56,979.00	1.39%	1,810,462.00	44.21%
<b>TOTAL RECEIPTS</b>		<b>7,898,049.00</b>		<b>10,315,583.00</b>		<b>22,586,445.00</b>		<b>15,508,794.00</b>		<b>17,412,112.00</b>		<b>29,960,935.00</b>		<b>28,322,784.00</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	1,148,036.00	0.98%	10,543,922.00	9.02%	11,010,962.00	9.42%	11,012,930.00	9.42%	11,354,268.00	9.71%	11,250,725.00	9.63%	11,345,448.00	9.71%
Classified Salaries	2000-2999	1,930,991.00	4.69%	3,607,503.00	8.76%	3,611,934.00	8.77%	3,685,133.00	8.95%	3,772,263.00	9.16%	3,609,803.00	8.76%	3,456,479.00	8.39%
Employee Benefits	3000-3999	1,955,838.00	3.22%	4,599,306.00	7.57%	5,494,689.00	9.04%	4,459,004.00	7.34%	4,458,031.00	7.34%	4,412,494.00	7.26%	4,343,325.00	7.15%
Books & Supplies	4000-4999	106,888.00	0.84%	1,702,443.00	13.37%	962,485.00	7.56%	760,995.00	5.98%	453,548.00	3.58%	236,240.00	1.86%	406,037.00	3.19%
Services & Operating Expenses	5000-5999	1,999,519.00	6.74%	3,707,446.00	12.49%	1,551,198.00	5.23%	3,187,412.00	10.74%	1,439,753.00	4.85%	1,803,358.00	6.08%	2,675,669.00	9.02%
Capital Outlays	6000-6999	7,949.00	3.80%	64,303.00	30.74%	1,778.00	0.85%	0.00	0.00%	3,703.00	1.77%	1,318.00	0.63%	54,430.00	26.02%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,473,008.00	66.65%	(324,921.00)	-8.76%	341,889.00	9.21%	124,481.00	3.36%	0.00	0.00%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(46,968.00)	3.74%	(23,358.00)	1.86%	0.00	0.00%	(15,070.00)	1.20%	(462,017.00)	36.79%
Transfers Out/Other Uses	7610-7699	1,500,000.00	75.19%	0.00	0.00%	0.00	0.00%	61,821.00	3.10%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL DISBURSEMENTS</b>		<b>8,649,221.00</b>		<b>24,224,923.00</b>		<b>25,059,086.00</b>		<b>22,819,016.00</b>		<b>21,823,455.00</b>		<b>21,423,349.00</b>		<b>21,819,371.00</b>	
<b>D. TAX ANTICIPATION NOTES</b>															
2016-17 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
Jul 2017 TRANS	9640	8,000,000.00		-		-		-		-		-		(4,000,000.00)	
2017-18 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
<b>TRANS TOTAL</b>		<b>8,000,000.00</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(4,000,000.00)</b>	
<b>E. INTERFUND LOANS</b>	9311/9611	-		-		-		-		-		-		-	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		2,371,061.00	31.05%	1,018,678.00	13.34%	155,780.00	2.04%	2,330,588.00	30.52%	169,525.00	2.22%	1,140,858.00	14.94%	368,832.00	4.83%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		6,907.00	2.81%	28,487.00	11.59%	(40,408.00)	-16.44%	56,064.00	22.81%	(34,607.00)	-14.08%	14,256.00	5.80%	(19,811.00)	-8.06%
Accounts Payable		2,452,569.00	48.15%	119,793.00	2.35%	532.00	0.01%	1,065.00	0.02%	0.00	0.00%	0.00	0.00%	16,771.00	0.33%
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(74,601.00)</b>		<b>927,372.00</b>		<b>114,840.00</b>		<b>2,385,587.00</b>		<b>134,918.00</b>		<b>1,155,114.00</b>		<b>332,250.00</b>	
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>7,174,227.00</b>		<b>(12,981,968.00)</b>		<b>(2,357,801.00)</b>		<b>(4,924,635.00)</b>		<b>(4,276,425.00)</b>		<b>9,692,700.00</b>		<b>2,835,663.00</b>	
<b>ENDING CASH (A + G)</b>		<b>28,784,228.24</b>		<b>15,802,260.24</b>		<b>13,444,459.24</b>		<b>8,519,824.24</b>		<b>4,243,399.24</b>		<b>13,936,099.24</b>		<b>16,771,762.24</b>	

**2018-19 General Fund Cash Flow**

		<b>FEB</b>		<b>MARCH</b>		<b>APRIL</b>		<b>MAY</b>		<b>JUNE</b>		<b>ACCRUALS</b>		<b>TOTAL</b>
		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>
<b>A. BEGINNING CASH</b>		<b>16,771,762.24</b>		<b>9,931,143.24</b>		<b>9,430,533.24</b>		<b>1,537,279.24</b>		<b>6,793,211.24</b>		<b>17,714,301.24</b>		<b>21,610,001.24</b>
<b>B. RECEIPTS:</b>														
LCFF														
State Aid 8011	8011	14,529,319.00	8.01%	21,385,490.00	11.79%	14,529,319.00	8.01%	14,529,319.00	8.01%	20,383,337.00	11.24%	(2,526,156.00)	-1.39%	181,346,764.00
Property Tax	8020-8089	0.00	0.00%	100,016.00	0.36%	2,710,900.00	9.80%	6,664,920.00	24.09%	(544,661.00)	-1.97%	0.00	0.00%	27,665,000.00
PY State Aid	8019	(395,000.00)	#DIV/0!	(395,000.00)	#DIV/0!	2,036,456.00	#DIV/0!	(395,000.00)	#DIV/0!	(395,000.00)	#DIV/0!	(456,456.00)	#DIV/0!	0.00
Other LCFF	8091-8099	(83,738.00)	6.48%	(194,872.00)	15.08%	(132,844.00)	10.28%	(161,532.00)	12.50%	0.00	0.00%	(135,297.00)	10.47%	(1,292,252.00)
Federal Revenues	8100-8299	42,679.00	0.27%	518,600.00	3.24%	221,690.00	1.39%	9,431,278.00	58.92%	1,448,459.00	9.05%	3,221,297.00	20.13%	16,005,633.00
Other State Revenues	8300-8599	0.00	0.00%	645,836.00	3.75%	1,375,710.00	8.00%	8,704,216.00	50.59%	0.00	0.00%	2,444,101.00	14.21%	17,204,360.00
Other Local Revenues	8600-8799	159,710.00	1.01%	1,910,001.00	12.13%	1,022,892.00	6.50%	1,150,717.00	7.31%	2,183,071.00	13.87%	1,080,032.00	6.86%	15,744,152.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	1,188,096.00	29.01%	30,750.00	0.75%	735,793.00	17.97%	195,507.00	4.77%	4,095,000.00
<b>TOTAL RECEIPTS</b>		<b>14,252,970.00</b>		<b>23,970,071.00</b>		<b>22,952,219.00</b>		<b>39,954,668.00</b>		<b>23,810,999.00</b>		<b>3,823,028.00</b>		<b>260,768,657.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	11,653,373.00	9.97%	11,558,785.00	9.89%	11,650,925.00	9.97%	11,540,614.00	9.87%	2,719,499.00	2.33%	85,201.00	0.07%	116,874,688.00
Classified Salaries	2000-2999	3,746,319.00	9.09%	3,716,279.00	9.02%	3,520,384.00	8.55%	3,874,610.00	9.41%	2,263,185.00	5.49%	398,042.00	0.97%	41,192,925.00
Employee Benefits	3000-3999	3,458,557.00	5.69%	5,402,168.00	8.89%	4,421,993.00	7.28%	14,127,355.00	23.25%	3,558,992.00	5.86%	77,563.00	0.13%	60,769,315.00
Books & Supplies	4000-4999	636,498.00	5.00%	753,331.00	5.92%	2,296,565.00	18.04%	2,734,569.00	21.48%	1,268,877.00	9.97%	411,636.00	3.23%	12,730,112.00
Services & Operating Expenses	5000-5999	1,612,875.00	5.44%	1,999,568.00	6.74%	2,616,079.00	8.82%	2,406,621.00	8.11%	3,128,666.00	10.54%	1,545,234.00	5.21%	29,673,398.00
Capital Outlays	6000-6999	5,857.00	2.80%	7,342.00	3.51%	3,723.00	1.78%	33,596.00	16.06%	25,186.00	12.04%	0.00	0.00%	209,185.00
Other Outgo	7100-7299/7400-7499	28,610.00	0.77%	1,073,958.00	28.95%	(68,594.00)	-1.85%	6,290.00	0.17%	16,050.00	0.43%	39,460.00	1.06%	3,710,231.00
Indirect Costs	7300-7399	0.00	0.00%	(28,633.00)	2.28%	(30,516.00)	2.43%	(188,373.00)	15.00%	(251,165.00)	20.00%	(209,723.00)	16.70%	(1,255,823.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	249,480.00	12.51%	183,699.00	9.21%	0.00	0.00%	1,995,000.00
<b>TOTAL DISBURSEMENTS</b>		<b>21,142,089.00</b>		<b>24,482,798.00</b>		<b>24,410,559.00</b>		<b>34,784,762.00</b>		<b>12,912,989.00</b>		<b>2,347,413.00</b>		<b>265,899,031.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2016-17 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Jul 2017 TRANS	9640	-	-	-	-	(4,000,000.00)	-	-	-	-	-	-	-	0.00
2017-18 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>(4,000,000.00)</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>E. INTERFUND LOANS</b>	9311/9611	-	-	-	-	-	-	-	-	100.00%	-	-	-	0.00
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		69,490.00	0.91%	0.00	0.00%	3,055.00	0.04%	0.00	0.00%	8,399.00	0.11%	0.00	0.00%	7,636,266.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		(20,990.00)	-8.54%	12,117.00	4.93%	(6,513.00)	-2.65%	86,026.00	35.00%	86,025.00	35.00%	78,235.00	31.83%	245,788.00
Accounts Payable		0.00	0.00%	0.00	0.00%	2,431,456.00	47.74%	0.00	0.00%	71,344.00	1.40%	0.00	0.00%	5,093,530.00
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>48,500.00</b>		<b>12,117.00</b>		<b>(2,434,914.00)</b>		<b>86,026.00</b>		<b>23,080.00</b>		<b>78,235.00</b>		<b>2,788,524.00</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>(6,840,619.00)</b>		<b>(500,610.00)</b>		<b>(7,893,254.00)</b>		<b>5,255,932.00</b>		<b>10,921,090.00</b>		<b>1,553,850.00</b>		<b>(2,341,850.00)</b>
<b>ENDING CASH (A +G)</b>		<b>9,931,143.24</b>		<b>9,430,533.24</b>		<b>1,537,279.24</b>		<b>6,793,211.24</b>		<b>17,714,301.24</b>		<b>19,268,151.24</b>		<b>19,268,151.24</b>



District Name: Hemet USD Contact Name: Pam Buckhout Date: 6/20/2017

**GENERAL FUND**

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2017 to December 2018.
- The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_

- The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRANs amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: \$8,030,000 Type: Regular Anticipated Funding Date: 7/1/2017  
Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

- The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

- The district does NOT have sufficient cash and has applied for a state deferral exemption.
- Other Options – please describe below.

**OTHER FUNDS**

- The district does NOT have sufficient cash in the Child Development Fund and will do an internal temporary loan in the amount of \$ \$200,000 from the Self Insurance Fund Fund.
- The district does NOT have sufficient cash in the \_\_\_\_\_ Fund and will do an internal temporary loan in the amount of \$ \_\_\_\_\_ from the \_\_\_\_\_ Fund.

- ✓ Tax and Revenue Anticipation Notes (TRANs): TRANs are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANs are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANs is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANs with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANs with revenues deferred from one fiscal year to the next. Districts may issue a TRANs on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANs and its set-asides or repayments in the district’s cash flow projections.
  
- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013). In addition, our office strongly advises districts to consult with legal counsel prior to using *Cafeteria Special Revenue Fund (Fund 13)* and *Building Fund (Fund 21)* for temporary interfund borrowing purposes to remedy cash shortfalls.
  
- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.
  
- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

# State Budget Forms

2017-18

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# SACS Forms—Table of Contents

## 2017-18 Adopted Budget

District Certification .....	S-1
Worker's Compensation Certification .....	S-5
General Fund (Form 01).....	S-7
Charter School Fund (WCA & CPHS Combined) (Form 09) .....	S-17
Adult Education Fund (Form 11) .....	S-29
Child Development Fund (Form 12) .....	S-39
Cafeteria Fund (Form 13).....	S-47
Deferred Maintenance Fund (Form 14) .....	S-55
Reserve Fund for Postemployment Benefits (Form 20).....	S-63
Building (Bond) Fund (Form 21) .....	S-69
Capital Facilities Fund (Form 25) .....	S-77
County Schools Facility Fund (Form 35) .....	S-85
Special Reserve for Capital Outlay (Form 40) .....	S-93
Proprietary Fund (Form 63).....	S-101
Self—Insurance (District Funds 67 & 68)- (Form 67) .....	S-109
Average Daily Attendance (Form A).....	S-117
Current Expense Formula/Minimum Clsrn Compensation (Form CEB).....	S-119
Summary of Inter-fund Activities (Form SIAB).....	S-121
Criteria & Standards (Form 01CS) .....	S-123
Technical Review Checklists.....	S-151



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**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: Hemet Unified School District -PDSC  
Date: May 31, 2017

Place: Hemet Unified School District -PDSC  
Date: June 06, 2017  
Time: 06:30 PM

Adoption Date: June 20, 2017

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

Contact person for additional information on the budget reports:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

E-mail: pbuckhou@hemetUSD.org

**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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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?		<b>X</b>
			<b>X</b>	
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?		<b>X</b>
			<b>X</b>	
			<b>X</b>	<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		<b>X</b>
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)	<b>X</b>	
				<b>X</b>
			<b>n/a</b>	
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:		<b>X</b>
			<b>Jun 20, 2017</b>	
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?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	



<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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

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:	\$ 6,824,989.00
Less: Amount of total liabilities reserved in budget:	\$ 6,824,989.00
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 20, 2017

For additional information on this certification, please contact:

Name: Pam Buckhout

Title: Director, Fiscal Services

Telephone: 951-765-5100

E-mail: pbuckhou@hemetUSD.org



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	195,539,467.00	0.00	195,539,467.00	202,930,091.00	0.00	202,930,091.00	3.8%
2) Federal Revenue		8100-8299	630,211.00	17,838,093.00	18,468,304.00	370,500.00	15,764,774.00	16,135,274.00	-12.6%
3) Other State Revenue		8300-8599	9,524,446.00	16,508,687.00	26,033,133.00	3,813,006.00	13,617,193.00	17,430,199.00	-33.0%
4) Other Local Revenue		8600-8799	2,696,757.00	13,793,945.00	16,490,702.00	2,602,549.00	13,523,419.00	16,125,968.00	-2.2%
5) TOTAL, REVENUES			208,390,881.00	48,140,725.00	256,531,606.00	209,716,146.00	42,905,386.00	252,621,532.00	-1.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	88,974,682.00	21,272,522.00	110,247,204.00	92,776,797.00	23,739,115.00	116,515,912.00	5.7%
2) Classified Salaries		2000-2999	23,577,410.00	13,158,820.00	36,736,230.00	25,764,590.00	14,796,078.00	40,560,668.00	10.4%
3) Employee Benefits		3000-3999	33,026,836.00	19,610,673.00	52,637,509.00	35,800,994.00	21,224,194.00	57,025,188.00	8.3%
4) Books and Supplies		4000-4999	10,324,900.00	4,490,371.00	14,815,271.00	14,443,843.00	3,586,269.00	18,030,112.00	21.7%
5) Services and Other Operating Expenditures		5000-5999	22,547,532.00	9,411,986.00	31,959,518.00	23,094,811.00	7,018,587.00	30,113,398.00	-5.8%
6) Capital Outlay		6000-6999	3,007,090.00	4,607,873.00	7,614,963.00	369,229.00	808,715.00	1,177,944.00	-84.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	131,882.00	3,995,825.00	4,127,707.00	30,882.00	3,735,231.00	3,766,113.00	-8.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,568,128.00)	1,682,260.00	(885,868.00)	(2,109,252.00)	1,241,133.00	(868,119.00)	-2.0%
9) TOTAL, EXPENDITURES			179,022,204.00	78,230,330.00	257,252,534.00	190,171,894.00	76,149,322.00	266,321,216.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,368,677.00	(30,089,605.00)	(720,928.00)	19,544,252.00	(33,243,936.00)	(13,699,684.00)	1800.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,775,069.00	333,929.00	4,108,998.00	3,954,773.00	343,512.00	4,298,285.00	4.6%
b) Transfers Out		7600-7629	1,968,259.00	2,000,000.00	3,968,259.00	495,000.00	1,500,000.00	1,995,000.00	-49.7%
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	(28,955,422.00)	28,955,422.00	0.00	(32,778,554.00)	32,778,554.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,148,612.00)	27,289,351.00	140,739.00	(29,318,781.00)	31,622,066.00	2,303,285.00	1536.6%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,220,065.00	(2,800,254.00)	(580,189.00)	(9,774,529.00)	(1,621,870.00)	(11,396,399.00)	1864.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,635,852.00	6,484,760.00	35,120,612.00	30,855,917.00	3,684,506.00	34,540,423.00	-1.7%
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)			28,635,852.00	6,484,760.00	35,120,612.00	30,855,917.00	3,684,506.00	34,540,423.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,635,852.00	6,484,760.00	35,120,612.00	30,855,917.00	3,684,506.00	34,540,423.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			30,855,917.00	3,684,506.00	34,540,423.00	21,081,388.00	2,062,636.00	23,144,024.00	-33.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	245,788.00	0.00	245,788.00	245,788.00	0.00	245,788.00	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	3,684,506.00	3,684,506.00	0.00	2,062,636.00	2,062,636.00	-44.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	17,524,029.00	0.00	17,524,029.00	7,395,600.00	0.00	7,395,600.00	-57.8%
LCAP Initiatives ( Carry Over and Grow	0000	9760				2,000,000.00		2,000,000.00	
Textbook Adoptions	0000	9760				1,000,000.00		1,000,000.00	
H&W Holding Accounts	0000	9760				1,189,604.00		1,189,604.00	
Technology Infrastructure Projects (E-R:	0000	9760				862,754.00		862,754.00	
Site Donations - Instructional Mtrls, Fielc	0000	9760				494,032.00		494,032.00	
MediCare Related Services (MAA)	0000	9760				414,636.00		414,636.00	
ROTC Supplies and Services	0000	9760				22,448.00		22,448.00	
Unclaimed Property	0000	9760				75,458.00		75,458.00	
LCFF Gap funding contingency	0000	9760				1,096,437.00		1,096,437.00	
Instructional Mtrls/Supplies	1100	9760				240,231.00		240,231.00	
LCAP Initiatives (Carry Over and Growt	0000	9760	4,774,286.00		4,774,286.00				
Textbook Adoptions	0000	9760	6,000,000.00		6,000,000.00				
H&W Holding Accts	0000	9760	1,189,604.00		1,189,604.00				
Technology Infrastructure Projects (E-R:	0000	9760	692,754.00		692,754.00				
Site Donations - Instructional Mtrls, Fielc	0000	9760	527,172.00		527,172.00				
Annual Business Summit	0000	9760	3,460.00		3,460.00				
MediCare related Services (MAA)	0000	9760	506,503.00		506,503.00				
ROTC Supplies and Services	0000	9760	22,448.00		22,448.00				
Unclaimed Property	0000	9760	75,458.00		75,458.00				
LCFF Gap funding Contingency	0000	9760	3,492,113.00		3,492,113.00				
Instructional Materials & Supplies	1100	9760	240,231.00		240,231.00				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,061,100.00	0.00	13,061,100.00	13,415,000.00	0.00	13,415,000.00	2.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	32,607,979.00	(8,911,593.00)	23,696,386.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	9,000.00	0.00	9,000.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
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	85,650.00	12,596,099.00	12,681,749.00				
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	245,788.00	0.00	245,788.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			32,973,417.00	3,684,506.00	36,657,923.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	2,117,500.00	0.00	2,117,500.00				
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			2,117,500.00	0.00	2,117,500.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			30,855,917.00	3,684,506.00	34,540,423.00				



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	141,102,760.00	0.00	141,102,760.00	151,022,122.00	0.00	151,022,122.00	7.0%
Education Protection Account State Aid - Current Year		8012	27,217,300.00	0.00	27,217,300.00	25,534,745.00	0.00	25,534,745.00	-6.2%
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	328,819.00	0.00	328,819.00	328,819.00	0.00	328,819.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	25,842,703.00	0.00	25,842,703.00	25,842,703.00	0.00	25,842,703.00	0.0%
Unsecured Roll Taxes		8042	1,139,988.00	0.00	1,139,988.00	1,139,988.00	0.00	1,139,988.00	0.0%
Prior Years' Taxes		8043	1,806,339.00	0.00	1,806,339.00	1,806,339.00	0.00	1,806,339.00	0.0%
Supplemental Taxes		8044	700,880.00	0.00	700,880.00	700,880.00	0.00	700,880.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,294,479.00)	0.00	(2,294,479.00)	(2,294,479.00)	0.00	(2,294,479.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	981,737.00	0.00	981,737.00	140,476.00	0.00	140,476.00	-85.7%
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%
<b>Subtotal, LCFF Sources</b>			<b>196,826,047.00</b>	<b>0.00</b>	<b>196,826,047.00</b>	<b>204,221,593.00</b>	<b>0.00</b>	<b>204,221,593.00</b>	<b>3.8%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,286,580.00)	0.00	(1,286,580.00)	(1,291,502.00)	0.00	(1,291,502.00)	0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>195,539,467.00</b>	<b>0.00</b>	<b>195,539,467.00</b>	<b>202,930,091.00</b>	<b>0.00</b>	<b>202,930,091.00</b>	<b>3.8%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,233,530.00	4,233,530.00	0.00	4,140,549.00	4,140,549.00	-2.2%
Special Education Discretionary Grants		8182	0.00	556,058.00	556,058.00	0.00	370,628.00	370,628.00	-33.3%
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	58,500.00	0.00	58,500.00	70,500.00	0.00	70,500.00	20.5%
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	2,230,810.00	2,230,810.00	0.00	1,407,409.00	1,407,409.00	-36.9%
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		8,046,989.00	8,046,989.00		7,122,926.00	7,122,926.00	-11.5%
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		450,745.00	450,745.00		843,307.00	843,307.00	87.1%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		425,731.00	425,731.00		320,978.00	320,978.00	-24.6%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		861,084.00	861,084.00		825,000.00	825,000.00	-4.2%
Career and Technical Education	3500-3599	8290		224,567.00	224,567.00		203,101.00	203,101.00	-9.6%
All Other Federal Revenue	All Other	8290	571,711.00	808,579.00	1,380,290.00	300,000.00	530,876.00	830,876.00	-39.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>630,211.00</b>	<b>17,838,093.00</b>	<b>18,468,304.00</b>	<b>370,500.00</b>	<b>15,764,774.00</b>	<b>16,135,274.00</b>	<b>-12.6%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,961,154.00	0.00	4,961,154.00	740,370.00	0.00	740,370.00	-85.1%
Lottery - Unrestricted and Instructional Materials		8560	3,030,233.00	1,011,245.00	4,041,478.00	3,001,536.00	937,980.00	3,939,516.00	-2.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,534,002.00	2,534,002.00		2,527,075.00	2,527,075.00	-0.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		214,014.00	214,014.00		180,510.00	180,510.00	-15.7%
California Clean Energy Jobs Act	6230	8590		1,272,008.00	1,272,008.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		642,913.00	642,913.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,533,059.00	10,834,505.00	12,367,564.00	71,100.00	9,971,628.00	10,042,728.00	-18.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,524,446.00</b>	<b>16,508,687.00</b>	<b>26,033,133.00</b>	<b>3,813,006.00</b>	<b>13,617,193.00</b>	<b>17,430,199.00</b>	<b>-33.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	3,610,000.00	3,610,000.00	0.00	3,793,300.00	3,793,300.00	5.1%
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	20,649.00	0.00	20,649.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	216,576.00	319,480.00	536,056.00	225,000.00	0.00	225,000.00	-58.0%
Interest		8660	142,500.00	0.00	142,500.00	145,000.00	0.00	145,000.00	1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	371,761.00	0.00	371,761.00	378,021.00	0.00	378,021.00	1.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,945,271.00	274,774.00	2,220,045.00	1,854,528.00	19,388.00	1,873,916.00	-15.6%
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		9,589,691.00	9,589,691.00		9,710,731.00	9,710,731.00	1.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,696,757.00</b>	<b>13,793,945.00</b>	<b>16,490,702.00</b>	<b>2,602,549.00</b>	<b>13,523,419.00</b>	<b>16,125,968.00</b>	<b>-2.2%</b>
<b>TOTAL, REVENUES</b>			<b>208,390,881.00</b>	<b>48,140,725.00</b>	<b>256,531,606.00</b>	<b>209,716,146.00</b>	<b>42,905,386.00</b>	<b>252,621,532.00</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	74,266,451.00	15,738,691.00	90,005,142.00	77,342,901.00	15,954,058.00	93,296,959.00	3.7%
Certificated Pupil Support Salaries		1200	4,313,515.00	3,019,329.00	7,332,844.00	4,639,208.00	4,826,596.00	9,465,804.00	29.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,078,638.00	877,240.00	9,955,878.00	9,612,410.00	941,375.00	10,553,785.00	6.0%
Other Certificated Salaries		1900	1,316,078.00	1,637,262.00	2,953,340.00	1,182,278.00	2,017,086.00	3,199,364.00	8.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>88,974,682.00</b>	<b>21,272,522.00</b>	<b>110,247,204.00</b>	<b>92,776,797.00</b>	<b>23,739,115.00</b>	<b>116,515,912.00</b>	<b>5.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	874,969.00	8,222,686.00	9,097,655.00	1,044,617.00	9,393,758.00	10,438,375.00	14.7%
Classified Support Salaries		2200	7,431,499.00	3,062,488.00	10,493,987.00	8,532,789.00	3,209,661.00	11,742,450.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	3,833,084.00	238,991.00	4,072,075.00	4,007,999.00	242,862.00	4,250,861.00	4.4%
Clerical, Technical and Office Salaries		2400	8,468,011.00	541,502.00	9,009,513.00	9,008,891.00	826,044.00	9,834,935.00	9.2%
Other Classified Salaries		2900	2,969,847.00	1,093,153.00	4,063,000.00	3,170,294.00	1,123,753.00	4,294,047.00	5.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>23,577,410.00</b>	<b>13,158,820.00</b>	<b>36,736,230.00</b>	<b>25,764,590.00</b>	<b>14,796,078.00</b>	<b>40,560,668.00</b>	<b>10.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	11,053,283.00	11,291,834.00	22,345,117.00	13,291,139.00	11,966,136.00	25,257,275.00	13.0%
PERS		3201-3202	4,125,884.00	2,536,114.00	6,661,998.00	5,033,081.00	2,924,937.00	7,958,018.00	19.5%
OASDI/Medicare/Alternative		3301-3302	2,861,390.00	1,342,131.00	4,203,521.00	3,282,267.00	1,501,785.00	4,784,052.00	13.8%
Health and Welfare Benefits		3401-3402	12,736,985.00	3,933,054.00	16,670,039.00	13,015,294.00	4,439,752.00	17,455,046.00	4.7%
Unemployment Insurance		3501-3502	55,284.00	17,448.00	72,732.00	59,293.00	19,275.00	78,568.00	8.0%
Workers' Compensation		3601-3602	1,246,556.00	381,208.00	1,627,764.00	889,152.00	289,014.00	1,178,166.00	-27.6%
OPEB, Allocated		3701-3702	141,227.00	36,306.00	177,533.00	116,525.00	28,910.00	145,435.00	-18.1%
OPEB, Active Employees		3751-3752	158,868.00	72,578.00	231,446.00	114,243.00	54,385.00	168,628.00	-27.1%
Other Employee Benefits		3901-3902	647,359.00	0.00	647,359.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,026,836.00</b>	<b>19,610,673.00</b>	<b>52,637,509.00</b>	<b>35,800,994.00</b>	<b>21,224,194.00</b>	<b>57,025,188.00</b>	<b>8.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	763,302.00	1,099,729.00	1,863,031.00	6,128,088.00	1,264,403.00	7,392,491.00	296.8%
Books and Other Reference Materials		4200	320,463.00	93,619.00	414,082.00	35,474.00	19,300.00	54,774.00	-86.8%
Materials and Supplies		4300	4,984,789.00	1,780,990.00	6,765,779.00	5,544,729.00	1,217,404.00	6,762,133.00	-0.1%
Noncapitalized Equipment		4400	4,245,641.00	1,516,033.00	5,761,674.00	2,725,552.00	1,085,162.00	3,810,714.00	-33.9%
Food		4700	10,705.00	0.00	10,705.00	10,000.00	0.00	10,000.00	-6.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,324,900.00</b>	<b>4,490,371.00</b>	<b>14,815,271.00</b>	<b>14,443,843.00</b>	<b>3,586,269.00</b>	<b>18,030,112.00</b>	<b>21.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	3,328,816.00	3,328,816.00	0.00	3,103,500.00	3,103,500.00	-6.8%
Travel and Conferences		5200	870,863.00	339,481.00	1,210,344.00	978,598.00	326,399.00	1,304,997.00	7.8%
Dues and Memberships		5300	144,595.00	2,329.00	146,924.00	74,875.00	1,000.00	75,875.00	-48.4%
Insurance		5400 - 5450	891,014.00	0.00	891,014.00	1,179,431.00	0.00	1,179,431.00	32.4%
Operations and Housekeeping Services		5500	4,349,128.00	50,414.00	4,399,542.00	4,393,900.00	59,500.00	4,453,400.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,998,371.00	1,396,694.00	3,395,065.00	2,007,047.00	848,004.00	2,855,051.00	-15.9%
Transfers of Direct Costs		5710	6,405.00	(6,405.00)	0.00	(4,350.00)	4,350.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,564,311.00	592,971.00	6,157,282.00	5,625,455.00	643,711.00	6,269,166.00	1.8%
Professional/Consulting Services and Operating Expenditures		5800	7,650,216.00	3,674,941.00	11,325,157.00	7,852,017.00	2,004,173.00	9,856,190.00	-13.0%
Communications		5900	1,072,629.00	32,745.00	1,105,374.00	987,838.00	27,950.00	1,015,788.00	-8.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,547,532.00</b>	<b>9,411,986.00</b>	<b>31,959,518.00</b>	<b>23,094,811.00</b>	<b>7,018,587.00</b>	<b>30,113,398.00</b>	<b>-5.8%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	5,401.00	0.00	5,401.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	1,231,500.00	157,900.00	1,389,400.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,129,626.00	4,038,363.00	5,167,989.00	100,000.00	578,095.00	678,095.00	-86.9%
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	450,051.00	411,610.00	861,661.00	269,229.00	230,620.00	499,849.00	-42.0%
Equipment Replacement		6500	190,512.00	0.00	190,512.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,007,090.00</b>	<b>4,607,873.00</b>	<b>7,614,963.00</b>	<b>369,229.00</b>	<b>808,715.00</b>	<b>1,177,944.00</b>	<b>-84.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	23,000.00	0.00	23,000.00	25,000.00	0.00	25,000.00	8.7%
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	103,000.00	70,000.00	173,000.00	0.00	75,000.00	75,000.00	-56.6%
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	161.00	1,639,476.00	1,639,637.00	161.00	1,660,484.00	1,660,645.00	1.3%
Other Debt Service - Principal		7439	5,721.00	2,286,349.00	2,292,070.00	5,721.00	1,999,747.00	2,005,468.00	-12.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>131,882.00</b>	<b>3,995,825.00</b>	<b>4,127,707.00</b>	<b>30,882.00</b>	<b>3,735,231.00</b>	<b>3,766,113.00</b>	<b>-8.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,682,260.00)	1,682,260.00	0.00	(1,241,133.00)	1,241,133.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(885,868.00)	0.00	(885,868.00)	(868,119.00)	0.00	(868,119.00)	-2.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,568,128.00)</b>	<b>1,682,260.00</b>	<b>(885,868.00)</b>	<b>(2,109,252.00)</b>	<b>1,241,133.00</b>	<b>(868,119.00)</b>	<b>-2.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>179,022,204.00</b>	<b>78,230,330.00</b>	<b>257,252,534.00</b>	<b>190,171,894.00</b>	<b>76,149,322.00</b>	<b>266,321,216.00</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	415,296.00	0.00	415,296.00	595,000.00	0.00	595,000.00	43.3%
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	3,359,773.00	333,929.00	3,693,702.00	3,359,773.00	343,512.00	3,703,285.00	0.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,775,069.00</b>	<b>333,929.00</b>	<b>4,108,998.00</b>	<b>3,954,773.00</b>	<b>343,512.00</b>	<b>4,298,285.00</b>	<b>4.6%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	-100.0%
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	668,259.00	2,000,000.00	2,668,259.00	495,000.00	1,500,000.00	1,995,000.00	-25.2%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,968,259.00</b>	<b>2,000,000.00</b>	<b>3,968,259.00</b>	<b>495,000.00</b>	<b>1,500,000.00</b>	<b>1,995,000.00</b>	<b>-49.7%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(28,955,422.00)	28,955,422.00	0.00	(32,778,554.00)	32,778,554.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(28,955,422.00)</b>	<b>28,955,422.00</b>	<b>0.00</b>	<b>(32,778,554.00)</b>	<b>32,778,554.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
<b>(a - b + c - d + e)</b>			<b>(27,148,612.00)</b>	<b>27,289,351.00</b>	<b>140,739.00</b>	<b>(29,318,781.00)</b>	<b>31,622,066.00</b>	<b>2,303,285.00</b>	<b>1536.6%</b>



<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
6230	California Clean Energy Jobs Act	543,095.00	0.00
6264	Educator Effectiveness (15-16)	926,825.00	0.00
6300	Lottery: Instructional Materials	291,923.00	0.00
6500	Special Education	233,426.00	228,727.00
6512	Special Ed: Mental Health Services	600,722.00	119,467.00
7338	College Readiness Block Grant	539,906.00	308,818.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	154,740.00	806,957.00
9010	Other Restricted Local	393,869.00	598,667.00
<b>Total, Restricted Balance</b>		<b>3,684,506.00</b>	<b>2,062,636.00</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,955,060.00	5,102,189.00	3.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,032,896.00	837,766.00	-18.9%
4) Other Local Revenue		8600-8799	428,212.00	409,296.00	-4.4%
5) TOTAL, REVENUES			6,416,168.00	6,349,251.00	-1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,507,869.00	2,504,513.00	-0.1%
2) Classified Salaries		2000-2999	366,626.00	342,395.00	-6.6%
3) Employee Benefits		3000-3999	989,380.00	992,660.00	0.3%
4) Books and Supplies		4000-4999	463,370.00	495,699.00	7.0%
5) Services and Other Operating Expenditures		5000-5999	1,369,436.00	1,378,498.00	0.7%
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	127,133.00	102,564.00	-19.3%
9) TOTAL, EXPENDITURES			5,823,814.00	5,816,329.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			592,354.00	532,922.00	-10.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	172,659.00	0.00	-100.0%
b) Transfers Out		7600-7629	333,929.00	343,512.00	2.9%
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			(161,270.00)	(343,512.00)	113.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			431,084.00	189,410.00	-56.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,310,437.00	1,741,521.00	32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,310,437.00	1,741,521.00	32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,310,437.00	1,741,521.00	32.9%
2) Ending Balance, June 30 (E + F1e)			1,741,521.00	1,930,931.00	10.9%
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			202,687.00	125,347.00	-38.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,538,834.00	1,805,584.00	17.3%
CPHS Lottery	1100	9780	7,771.00		
WCA Lottery	1100	9780	97,900.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,684,048.00		
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	57,473.00		
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			1,741,521.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,741,521.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	3,406,250.00	3,580,768.00	5.1%
Education Protection Account State Aid - Current Year		8012	814,200.00	783,794.00	-3.7%
State Aid - Prior Years		8019	5,957.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	728,653.00	737,627.00	1.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,955,060.00</b>	<b>5,102,189.00</b>	<b>3.0%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	139,809.00	28,787.00	-79.4%
Lottery - Unrestricted and Instructional Materials		8560	107,986.00	118,125.00	9.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	394,065.00	468,750.00	19.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	391,036.00	222,104.00	-43.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,032,896.00</b>	<b>837,766.00</b>	<b>-18.9%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,857.00	1,800.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	129,595.00	100,000.00	-22.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	296,760.00	307,496.00	3.6%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>428,212.00</b>	<b>409,296.00</b>	<b>-4.4%</b>
<b>TOTAL, REVENUES</b>			<b>6,416,168.00</b>	<b>6,349,251.00</b>	<b>-1.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,062,345.00	2,113,813.00	2.5%
Certificated Pupil Support Salaries		1200	109,455.00	116,326.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	334,140.00	274,374.00	-17.9%
Other Certificated Salaries		1900	1,929.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,507,869.00	2,504,513.00	-0.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	12,130.00	12,500.00	3.1%
Classified Support Salaries		2200	54,855.00	40,665.00	-25.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	164,530.00	172,098.00	4.6%
Other Classified Salaries		2900	135,111.00	117,132.00	-13.3%
TOTAL, CLASSIFIED SALARIES			366,626.00	342,395.00	-6.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	518,017.00	542,191.00	4.7%
PERS		3201-3202	60,955.00	59,435.00	-2.5%
OASDI/Medicare/Alternative		3301-3302	64,605.00	59,876.00	-7.3%
Health and Welfare Benefits		3401-3402	304,886.00	303,476.00	-0.5%
Unemployment Insurance		3501-3502	1,459.00	1,422.00	-2.5%
Workers' Compensation		3601-3602	32,129.00	21,350.00	-33.5%
OPEB, Allocated		3701-3702	2,919.00	2,134.00	-26.9%
OPEB, Active Employees		3751-3752	4,410.00	2,776.00	-37.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			989,380.00	992,660.00	0.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	150,498.00	170,068.00	13.0%
Books and Other Reference Materials		4200	500.00	500.00	0.0%
Materials and Supplies		4300	238,124.00	237,131.00	-0.4%
Noncapitalized Equipment		4400	74,248.00	88,000.00	18.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			463,370.00	495,699.00	7.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,547.00	34,601.00	17.1%
Dues and Memberships		5300	6,933.00	7,038.00	1.5%
Insurance		5400-5450	25,402.00	22,000.00	-13.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	974,766.00	999,771.00	2.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,780.00	15,900.00	-33.1%
Professional/Consulting Services and Operating Expenditures		5800	297,945.00	290,738.00	-2.4%
Communications		5900	11,063.00	8,450.00	-23.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,369,436.00</b>	<b>1,378,498.00</b>	<b>0.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	127,133.00	102,564.00	-19.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			127,133.00	102,564.00	-19.3%
TOTAL, EXPENDITURES			5,823,814.00	5,816,329.00	-0.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	172,659.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			172,659.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	333,929.00	343,512.00	2.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			333,929.00	343,512.00	2.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(161,270.00)	(343,512.00)	113.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
6230	California Clean Energy Jobs Act	51,125.00	51,125.00
6264	Educator Effectiveness (15-16)	32,604.00	5,913.00
6300	Lottery: Instructional Materials	35,242.00	44,767.00
7338	College Readiness Block Grant	83,716.00	23,542.00
Total, Restricted Balance		202,687.00	125,347.00





Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	868,303.00	718,643.00	-17.2%
4) Other Local Revenue		8600-8799	22,654.00	15,000.00	-33.8%
5) TOTAL, REVENUES			890,957.00	733,643.00	-17.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	276,095.00	251,456.00	-8.9%
2) Classified Salaries		2000-2999	152,110.00	165,710.00	8.9%
3) Employee Benefits		3000-3999	124,837.00	140,953.00	12.9%
4) Books and Supplies		4000-4999	140,763.00	63,000.00	-55.2%
5) Services and Other Operating Expenditures		5000-5999	153,208.00	75,985.00	-50.4%
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	43,944.00	36,539.00	-16.9%
9) TOTAL, EXPENDITURES			890,957.00	733,643.00	-17.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	92.00	92.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			92.00	92.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			92.00	92.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	92.00	92.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	91.00		
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			91.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			91.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	853,999.00	699,435.00	-18.1%
All Other State Revenue	All Other	8590	14,304.00	19,208.00	34.3%
<b>TOTAL, OTHER STATE REVENUE</b>			868,303.00	718,643.00	-17.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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	20,600.00	15,000.00	-27.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,054.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,654.00</b>	<b>15,000.00</b>	<b>-33.8%</b>
<b>TOTAL, REVENUES</b>			<b>890,957.00</b>	<b>733,643.00</b>	<b>-17.7%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	202,636.00	181,000.00	-10.7%
Certificated Pupil Support Salaries		1200	3,003.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	70,456.00	70,456.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>276,095.00</b>	<b>251,456.00</b>	<b>-8.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	26,828.00	38,061.00	41.9%
Classified Support Salaries		2200	4,178.00	5,736.00	37.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,476.00	100,023.00	1.6%
Other Classified Salaries		2900	22,628.00	21,890.00	-3.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>152,110.00</b>	<b>165,710.00</b>	<b>8.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	36,344.00	55,564.00	52.9%
PERS		3201-3202	31,515.00	33,520.00	6.4%
OASDI/Medicare/Alternative		3301-3302	18,118.00	16,293.00	-10.1%
Health and Welfare Benefits		3401-3402	30,905.00	31,465.00	1.8%
Unemployment Insurance		3501-3502	267.00	210.00	-21.3%
Workers' Compensation		3601-3602	6,492.00	3,130.00	-51.8%
OPEB, Allocated		3701-3702	542.00	314.00	-42.1%
OPEB, Active Employees		3751-3752	654.00	457.00	-30.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>124,837.00</b>	<b>140,953.00</b>	<b>12.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,865.00	6,000.00	-39.2%
Materials and Supplies		4300	94,377.00	49,500.00	-47.6%
Noncapitalized Equipment		4400	36,521.00	7,500.00	-79.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>140,763.00</b>	<b>63,000.00</b>	<b>-55.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	732.00	0.00	-100.0%
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	12,019.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,276.00	2,500.00	9.8%
Professional/Consulting Services and Operating Expenditures		5800	138,181.00	73,485.00	-46.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>153,208.00</b>	<b>75,985.00</b>	<b>-50.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	43,944.00	36,539.00	-16.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			43,944.00	36,539.00	-16.9%
<b>TOTAL, EXPENDITURES</b>			890,957.00	733,643.00	-17.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	168,190.00	125,000.00	-25.7%
3) Other State Revenue		8300-8599	1,939,151.00	1,923,031.00	-0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,107,341.00	2,048,031.00	-2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	722,442.00	761,991.00	5.5%
2) Classified Salaries		2000-2999	513,174.00	530,015.00	3.3%
3) Employee Benefits		3000-3999	441,270.00	486,714.00	10.3%
4) Books and Supplies		4000-4999	133,873.00	16,837.00	-87.4%
5) Services and Other Operating Expenditures		5000-5999	159,197.00	156,954.00	-1.4%
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	115,471.00	95,520.00	-17.3%
9) TOTAL, EXPENDITURES			2,085,427.00	2,048,031.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,914.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,914.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	809.00	22,723.00	2708.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			809.00	22,723.00	2708.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			809.00	22,723.00	2708.8%
2) Ending Balance, June 30 (E + F1e)					
			22,723.00	22,723.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	22,723.00	22,723.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(229,828.00)		
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	282,613.00		
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			52,785.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	30,062.00		
6) TOTAL, LIABILITIES			30,062.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			22,723.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	125,000.00	125,000.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	43,190.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>168,190.00</b>	<b>125,000.00</b>	<b>-25.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,000.00	5,000.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,882,096.00	1,860,182.00	-1.2%
All Other State Revenue	All Other	8590	52,055.00	57,849.00	11.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,939,151.00</b>	<b>1,923,031.00</b>	<b>-0.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,107,341.00</b>	<b>2,048,031.00</b>	<b>-2.8%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	633,084.00	636,398.00	0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	89,358.00	100,292.00	12.2%
Other Certificated Salaries		1900	0.00	25,301.00	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>722,442.00</b>	<b>761,991.00</b>	<b>5.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	353,849.00	362,847.00	2.5%
Classified Support Salaries		2200	18,366.00	18,384.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	140,959.00	148,784.00	5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>513,174.00</b>	<b>530,015.00</b>	<b>3.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	119,419.00	145,645.00	22.0%
PERS		3201-3202	103,689.00	117,316.00	13.1%
OASDI/Medicare/Alternative		3301-3302	51,175.00	55,777.00	9.0%
Health and Welfare Benefits		3401-3402	148,298.00	154,463.00	4.2%
Unemployment Insurance		3501-3502	602.00	646.00	7.3%
Workers' Compensation		3601-3602	13,640.00	9,689.00	-29.0%
OPEB, Allocated		3701-3702	1,239.00	968.00	-21.9%
OPEB, Active Employees		3751-3752	3,208.00	2,210.00	-31.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>441,270.00</b>	<b>486,714.00</b>	<b>10.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	860.00	0.00	-100.0%
Materials and Supplies		4300	92,717.00	16,837.00	-81.8%
Noncapitalized Equipment		4400	40,296.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>133,873.00</b>	<b>16,837.00</b>	<b>-87.4%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,379.00	16,050.00	-2.0%
Dues and Memberships		5300	2,844.00	2,800.00	-1.5%
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	486.00	500.00	2.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	132,500.00	130,504.00	-1.5%
Professional/Consulting Services and Operating Expenditures		5800	6,635.00	6,950.00	4.7%
Communications		5900	353.00	150.00	-57.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>159,197.00</b>	<b>156,954.00</b>	<b>-1.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	115,471.00	95,520.00	-17.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>115,471.00</b>	<b>95,520.00</b>	<b>-17.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,085,427.00</b>	<b>2,048,031.00</b>	<b>-1.8%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,311,836.00	11,995,777.00	6.0%
3) Other State Revenue		8300-8599	810,121.00	799,526.00	-1.3%
4) Other Local Revenue		8600-8799	939,172.00	297,550.00	-68.3%
5) TOTAL, REVENUES			13,061,129.00	13,092,853.00	0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,564,067.00	4,895,787.00	7.3%
3) Employee Benefits		3000-3999	1,778,526.00	1,789,293.00	0.6%
4) Books and Supplies		4000-4999	4,909,489.00	5,802,485.00	18.2%
5) Services and Other Operating Expenditures		5000-5999	569,802.00	443,012.00	-22.3%
6) Capital Outlay		6000-6999	1,087,429.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	599,320.00	633,496.00	5.7%
9) TOTAL, EXPENDITURES			13,508,633.00	13,564,073.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(447,504.00)	(471,220.00)	5.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(447,504.00)	(471,220.00)	5.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,916,251.00	4,468,747.00	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,916,251.00	4,468,747.00	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,916,251.00	4,468,747.00	-9.1%
2) Ending Balance, June 30 (E + F1e)			4,468,747.00	3,997,527.00	-10.5%
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	4,468,747.00	3,997,527.00	-10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	800,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,668,746.00		
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			4,468,746.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,468,746.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,362,892.00	11,131,792.00	7.4%
Donated Food Commodities		8221	852,243.00	863,985.00	1.4%
All Other Federal Revenue		8290	96,701.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,311,836.00</b>	<b>11,995,777.00</b>	<b>6.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	810,121.00	799,526.00	-1.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>810,121.00</b>	<b>799,526.00</b>	<b>-1.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	930,873.00	286,075.00	-69.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,734.00	7,475.00	-3.3%
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	565.00	4,000.00	608.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>939,172.00</b>	<b>297,550.00</b>	<b>-68.3%</b>
<b>TOTAL, REVENUES</b>			<b>13,061,129.00</b>	<b>13,092,853.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,108,815.00	3,411,945.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	765,146.00	790,584.00	3.3%
Clerical, Technical and Office Salaries		2400	546,895.00	539,193.00	-1.4%
Other Classified Salaries		2900	143,211.00	154,065.00	7.6%
TOTAL, CLASSIFIED SALARIES			4,564,067.00	4,895,787.00	7.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	758,982.00	818,873.00	7.9%
OASDI/Medicare/Alternative		3301-3302	333,360.00	323,643.00	-2.9%
Health and Welfare Benefits		3401-3402	606,726.00	590,191.00	-2.7%
Unemployment Insurance		3501-3502	2,381.00	2,448.00	2.8%
Workers' Compensation		3601-3602	52,393.00	36,718.00	-29.9%
OPEB, Allocated		3701-3702	4,763.00	3,674.00	-22.9%
OPEB, Active Employees		3751-3752	19,921.00	13,746.00	-31.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,778,526.00	1,789,293.00	0.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	505,477.00	368,000.00	-27.2%
Noncapitalized Equipment		4400	97,556.00	20,000.00	-79.5%
Food		4700	4,306,456.00	5,414,485.00	25.7%
TOTAL, BOOKS AND SUPPLIES			4,909,489.00	5,802,485.00	18.2%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	28,271.00	15,000.00	-46.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	167,005.00	199,600.00	19.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	517,813.00	427,906.00	-17.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(161,156.00)	(235,014.00)	45.8%
Professional/Consulting Services and Operating Expenditures		5800	0.00	22,500.00	New
Communications		5900	17,869.00	13,020.00	-27.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>569,802.00</b>	<b>443,012.00</b>	<b>-22.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	943,708.00	0.00	-100.0%
Equipment		6400	44,049.00	0.00	-100.0%
Equipment Replacement		6500	99,672.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,087,429.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	599,320.00	633,496.00	5.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>599,320.00</b>	<b>633,496.00</b>	<b>5.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,508,633.00</b>	<b>13,564,073.00</b>	<b>0.4%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,984.00	7,500.00	25.3%
5) TOTAL, REVENUES			5,984.00	7,500.00	25.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	661,302.00	661,302.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	608,767.00	1,002,321.00	64.6%
6) Capital Outlay		6000-6999	403,671.00	136,074.00	-66.3%
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			1,673,740.00	1,799,697.00	7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,667,756.00)	(1,792,197.00)	7.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,500,000.00	-25.0%
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			2,000,000.00	1,500,000.00	-25.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			332,244.00	(292,197.00)	-187.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	121,296.00	453,540.00	273.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			121,296.00	453,540.00	273.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			121,296.00	453,540.00	273.9%
2) Ending Balance, June 30 (E + F1e)					
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	453,540.00	161,343.00	-64.4%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	453,540.00		
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			453,540.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			453,540.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,624.00	7,500.00	33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	360.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,984.00</b>	<b>7,500.00</b>	<b>25.3%</b>
<b>TOTAL, REVENUES</b>			<b>5,984.00</b>	<b>7,500.00</b>	<b>25.3%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	657,062.00	657,062.00	0.0%
Noncapitalized Equipment		4400	4,240.00	4,240.00	0.0%
TOTAL, BOOKS AND SUPPLIES			661,302.00	661,302.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	529,793.00	923,347.00	74.3%
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	78,974.00	78,974.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>608,767.00</b>	<b>1,002,321.00</b>	<b>64.6%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	396,599.00	0.00	-100.0%
Equipment		6400	0.00	136,074.00	New
Equipment Replacement		6500	7,072.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>403,671.00</b>	<b>136,074.00</b>	<b>-66.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,673,740.00</b>	<b>1,799,697.00</b>	<b>7.5%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,000,000.00	1,500,000.00	-25.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	1,500,000.00	-25.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	1,500,000.00	-25.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,000.00	15,000.00	7.1%
5) TOTAL, REVENUES			14,000.00	15,000.00	7.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,000.00	15,000.00	7.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,300,000.00	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			1,300,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,314,000.00	15,000.00	-98.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,519,845.00	4,833,845.00	37.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,519,845.00	4,833,845.00	37.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,519,845.00	4,833,845.00	37.3%
2) Ending Balance, June 30 (E + F1e)					
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	4,833,845.00	4,848,845.00	0.3%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,833,845.00		
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			4,833,845.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,833,845.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	14,000.00	15,000.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,000.00	15,000.00	7.1%
<b>TOTAL, REVENUES</b>			14,000.00	15,000.00	7.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,300,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,300,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,300,000.00	0.00	-100.0%





Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	0.00	-100.0%
5) TOTAL, REVENUES			25,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	103,300.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,964.00	0.00	-100.0%
6) Capital Outlay		6000-6999	18,498,741.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,608,005.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,583,005.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,583,005.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,583,005.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,583,005.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,583,005.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	25,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			25,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			25,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,631.00	0.00	-100.0%
Noncapitalized Equipment		4400	80,669.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			103,300.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,988.00	0.00	-100.0%
Communications		5900	972.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,964.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	2,045.00	0.00	-100.0%
Land Improvements		6170	1,918,925.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	16,523,166.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	54,605.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			18,498,741.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			18,608,005.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,713,944.00	1,713,970.00	0.0%
5) TOTAL, REVENUES			1,713,944.00	1,713,970.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,306.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	62,084.00	84,100.00	35.5%
6) Capital Outlay		6000-6999	1,206,228.00	910,861.00	-24.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,282,618.00	994,961.00	-22.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			431,326.00	719,009.00	66.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			431,326.00	719,009.00	66.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,383,858.00	3,815,184.00	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,383,858.00	3,815,184.00	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,383,858.00	3,815,184.00	12.7%
2) Ending Balance, June 30 (E + F1e)			3,815,184.00	4,534,193.00	18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,815,184.00	4,534,193.00	18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,815,183.00		
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			3,815,183.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,815,183.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	13,944.00	13,970.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	1,700,000.00	1,700,000.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,713,944.00	1,713,970.00	0.0%
<b>TOTAL, REVENUES</b>			1,713,944.00	1,713,970.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,306.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			14,306.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	133.00	2,000.00	1403.8%
Professional/Consulting Services and Operating Expenditures		5800	61,944.00	82,100.00	32.5%
Communications		5900	7.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>62,084.00</b>	<b>84,100.00</b>	<b>35.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,196,628.00	910,861.00	-23.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,206,228.00</b>	<b>910,861.00</b>	<b>-24.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,282,618.00</b>	<b>994,961.00</b>	<b>-22.4%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,012,331.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	27,325.00	15,000.00	-45.1%
5) TOTAL, REVENUES			6,039,656.00	15,000.00	-99.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	48,862.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,018.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,094,157.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,146,037.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,893,619.00	15,000.00	-99.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,893,619.00	15,000.00	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	946,649.00	5,840,268.00	516.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,649.00	5,840,268.00	516.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,649.00	5,840,268.00	516.9%
2) Ending Balance, June 30 (E + F1e)			5,840,268.00	5,855,268.00	0.3%
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			5,838,768.00	5,853,768.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,500.00	1,500.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,840,268.00		
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			5,840,268.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,840,268.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	6,012,331.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			6,012,331.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	800.00	15,000.00	1775.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26,525.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			27,325.00	15,000.00	-45.1%
<b>TOTAL, REVENUES</b>			6,039,656.00	15,000.00	-99.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	48,862.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			48,862.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	0.00	-100.0%
Communications		5900	14.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,018.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,980.00	0.00	-100.0%
Land Improvements		6170	406,989.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	684,188.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,094,157.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,146,037.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,600.00	495,000.00	-0.1%
b) Transfers Out		7600-7629	415,296.00	595,000.00	43.3%
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			80,304.00	(100,000.00)	-224.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			81,304.00	(99,000.00)	-221.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,236,445.00	1,317,749.00	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,236,445.00	1,317,749.00	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,236,445.00	1,317,749.00	6.6%
2) Ending Balance, June 30 (E + F1e)			1,317,749.00	1,218,749.00	-7.5%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,317,749.00	1,218,749.00	-7.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,317,749.00		
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			1,317,749.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,317,749.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	1,000.00	0.0%
<b>TOTAL, REVENUES</b>			1,000.00	1,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	495,600.00	495,000.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			495,600.00	495,000.00	-0.1%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	415,296.00	595,000.00	43.3%
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			415,296.00	595,000.00	43.3%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,304.00	(100,000.00)	-224.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,622.00	4,759.00	31.4%
4) Other Local Revenue		8600-8799	23,959,111.00	23,000,000.00	-4.0%
5) TOTAL, REVENUES			23,962,733.00	23,004,759.00	-4.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,484,938.00	14,013,317.00	3.9%
3) Employee Benefits		3000-3999	4,130,141.00	4,851,272.00	17.5%
4) Books and Supplies		4000-4999	3,404,881.00	3,269,133.00	-4.0%
5) Services and Other Operating Expenses		5000-5999	(3,644,808.00)	(3,606,021.00)	-1.1%
6) Depreciation		6000-6999	0.00	2,560,000.00	New
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, EXPENSES			17,375,152.00	21,087,701.00	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			6,587,581.00	1,917,058.00	-70.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,359,773.00	3,359,773.00	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			(3,359,773.00)	(3,359,773.00)	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,227,808.00	(1,442,715.00)	-144.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,288,133.00	9,267,106.00	47.4%
b) Audit Adjustments		9793	(248,835.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,039,298.00	9,267,106.00	53.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,039,298.00	9,267,106.00	53.4%
2) Ending Net Position, June 30 (E + F1e)			9,267,106.00	7,824,391.00	-15.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	9,050,137.00	6,218,853.00	-31.3%
b) Restricted Net Position		9797	216,969.00	1,605,538.00	640.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,958,069.00		
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) 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	9,050,137.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,008,206.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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	1,741,100.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,741,100.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			9,267,106.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	3,622.00	4,759.00	31.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,622.00	4,759.00	31.4%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	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	23,782,311.00	23,000,000.00	-3.3%
Other Local Revenue					
All Other Local Revenue		8699	176,800.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			23,959,111.00	23,000,000.00	-4.0%
<b>TOTAL, REVENUES</b>			23,962,733.00	23,004,759.00	-4.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	11,877,504.00	12,383,917.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	962,862.00	919,368.00	-4.5%
Clerical, Technical and Office Salaries		2400	644,572.00	710,032.00	10.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,484,938.00	14,013,317.00	3.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	12,473.00	13,767.00	10.4%
PERS		3201-3202	1,937,195.00	2,517,831.00	30.0%
OASDI/Medicare/Alternative		3301-3302	927,150.00	1,065,268.00	14.9%
Health and Welfare Benefits		3401-3402	1,069,048.00	1,110,563.00	3.9%
Unemployment Insurance		3501-3502	6,678.00	7,007.00	4.9%
Workers' Compensation		3601-3602	134,977.00	105,101.00	-22.1%
OPEB, Allocated		3701-3702	12,704.00	10,510.00	-17.3%
OPEB, Active Employees		3751-3752	29,916.00	21,225.00	-29.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,130,141.00	4,851,272.00	17.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,144,723.00	3,109,133.00	-1.1%
Noncapitalized Equipment		4400	260,158.00	160,000.00	-38.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,404,881.00	3,269,133.00	-4.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50,364.00	50,300.00	-0.1%
Dues and Memberships		5300	700.00	700.00	0.0%
Insurance		5400-5450	292,000.00	385,440.00	32.0%
Operations and Housekeeping Services		5500	32,220.00	31,280.00	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	911,712.00	908,455.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,154,823.00)	(6,185,056.00)	0.5%
Professional/Consulting Services and Operating Expenditures		5800	1,159,933.00	1,139,360.00	-1.8%
Communications		5900	63,086.00	63,500.00	0.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>(3,644,808.00)</b>	<b>(3,606,021.00)</b>	<b>-1.1%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	2,560,000.00	New
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>2,560,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>17,375,152.00</b>	<b>21,087,701.00</b>	<b>21.4%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	3,359,773.00	3,359,773.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,359,773.00	3,359,773.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			(3,359,773.00)	(3,359,773.00)	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,415,329.00	1,611,456.00	-33.3%
5) TOTAL, REVENUES			2,415,329.00	1,611,456.00	-33.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,900.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	2,534,279.00	3,912,100.00	54.4%
6) Depreciation		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, EXPENSES			2,539,179.00	3,912,100.00	54.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(123,850.00)	(2,300,644.00)	1757.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(123,850.00)	(2,300,644.00)	1757.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,738,341.00	5,534,260.00	-28.5%
b) Audit Adjustments		9793	(2,080,231.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,658,110.00	5,534,260.00	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,658,110.00	5,534,260.00	-2.2%
2) Ending Net Position, June 30 (E + F1e)			5,534,260.00	3,233,616.00	-41.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,534,260.00	3,233,616.00	-41.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,823,186.00		
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) 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			5,823,186.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	288,926.00		
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			288,926.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			5,534,260.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	72,327.00	70,700.00	-2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,296,426.00	1,540,756.00	-32.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	46,576.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,415,329.00	1,611,456.00	-33.3%
<b>TOTAL, REVENUES</b>			2,415,329.00	1,611,456.00	-33.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,900.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,900.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	132,932.00	135,000.00	1.6%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,401,347.00	3,777,100.00	57.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,534,279.00</b>	<b>3,912,100.00</b>	<b>54.4%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,539,179.00</b>	<b>3,912,100.00</b>	<b>54.1%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,904.40	19,886.30	19,904.40	20,013.50	19,895.60	20,013.50
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,904.40	19,886.30	19,904.40	20,013.50	19,895.60	20,013.50
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	10.47	10.47	10.47	10.00	10.00	10.00
b. Special Education-Special Day Class	3.36	3.36	3.36	3.50	3.50	3.50
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.19	0.19	0.19	0.50	0.50	0.50
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	14.02	14.02	14.02	14.00	14.00	14.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,918.42	19,900.32	19,918.42	20,027.50	19,909.60	20,027.50
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	618.93	616.50	618.93	626.00	626.00	626.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	618.93	616.50	618.93	626.00	626.00	626.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	618.93	616.50	618.93	626.00	626.00	626.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	116,515,912.00	301	718,838.00	303	115,797,074.00	305	645,712.00		307	115,151,362.00	309
2000 - Classified Salaries	40,560,668.00	311	383,521.00	313	40,177,147.00	315	1,607,480.00		317	38,569,667.00	319
3000 - Employee Benefits	57,025,188.00	321	494,303.00	323	56,530,885.00	325	799,533.00		327	55,731,352.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,030,112.00	331	162,537.00	333	17,867,575.00	335	1,613,216.00		337	16,254,359.00	339
5000 - Services. . . & 7300 - Indirect Costs	29,245,279.00	341	1,485,579.00	343	27,759,700.00	345	8,831,851.00		347	18,927,849.00	349
TOTAL					258,132,381.00	365			TOTAL	244,634,589.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			57.96%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.96%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	244,634,589.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	6,269,166.00	0.00	0.00	(868,119.00)				
Other Sources/Uses Detail					4,298,285.00	1,995,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	15,900.00	0.00	102,564.00	0.00				
Other Sources/Uses Detail					0.00	343,512.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,500.00	0.00	36,539.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	130,504.00	0.00	95,520.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(235,014.00)	633,496.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					495,000.00	595,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(6,185,056.00)						
Other Sources/Uses Detail					0.00	3,359,773.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>6,420,070.00</b>	<b>(6,420,070.00)</b>	<b>868,119.00</b>	<b>(868,119.00)</b>	<b>6,293,285.00</b>	<b>6,293,285.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	19,792	19,650		
Charter School				
<b>Total ADA</b>	<b>19,792</b>	<b>19,650</b>	<b>0.7%</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	19,779	19,733		
Charter School				
<b>Total ADA</b>	<b>19,779</b>	<b>19,733</b>	<b>0.2%</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	19,845	19,904		
Charter School		0		
<b>Total ADA</b>	<b>19,845</b>	<b>19,904</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	20,014			
Charter School	0			
<b>Total ADA</b>	<b>20,014</b>			

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

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

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

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

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

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



**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	20,707	21,414		
Charter School				
<b>Total Enrollment</b>	<b>20,707</b>	<b>21,414</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	21,045	21,480		
Charter School				
<b>Total Enrollment</b>	<b>21,045</b>	<b>21,480</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	21,027	21,071		
Charter School				
<b>Total Enrollment</b>	<b>21,027</b>	<b>21,071</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	21,176			
Charter School				
<b>Total Enrollment</b>	<b>21,176</b>			

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

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

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

Explanation:  
(required if NOT met)

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	19,650	21,414	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>19,650</b>	<b>21,414</b>	<b>91.8%</b>
Second Prior Year (2015-16)			
District Regular	19,735	21,480	
Charter School			
<b>Total ADA/Enrollment</b>	<b>19,735</b>	<b>21,480</b>	<b>91.9%</b>
First Prior Year (2016-17)			
District Regular	19,904	21,071	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>19,904</b>	<b>21,071</b>	<b>94.5%</b>
Historical Average Ratio:			92.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.2%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	20,014	21,176		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>20,014</b>	<b>21,176</b>	<b>94.5%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	20,002	21,200		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,002</b>	<b>21,200</b>	<b>94.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2019-20)				
District Regular	20,049	21,250		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,049</b>	<b>21,250</b>	<b>94.3%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

Pre-populated data for ADA to enrollment in 2nd and 3rd prior year do not compare district and charter ADA to enrollment consistently which understates the ratio for those two years as well as the average ratio. The two prior year's enrollment includes charter enrollment, but the ADA numbers exclude the charter ADA causing the understatement.

**4. CRITERION: LCFF Revenue**

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

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

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

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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.

**Projected 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)	211,092,454.00	215,376,646.00	220,967,961.00
<b>Step 1 - Change in Population</b>	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)
a. ADA (Funded) (Form A, lines A6 and C4)	19,918.42	20,027.50	20,015.50
b. Prior Year ADA (Funded)		19,918.42	20,027.50
c. Difference (Step 1a minus Step 1b)		109.08	(12.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.55%	-0.06%
<b>Step 2 - Change in Funding Level</b>			2nd Subsequent Year (2019-20)
a. Prior Year LCFF Funding	195,539,467.00	202,930,091.00	207,719,512.00
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)	6,405,481.00	4,901,721.00	5,312,183.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	6,405,481.00	4,901,721.00	5,312,183.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.28%	2.42%	2.56%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	3.83%	2.36%	2.79%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>2.83% to 4.83%</b>	<b>1.36% to 3.36%</b>	<b>1.79% to 3.79%</b>

**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)	28,505,987.00	27,664,726.00	27,665,000.00	27,665,000.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	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)	196,826,047.00	204,221,593.00	207,719,512.00	213,482,787.00
District's Projected Change in LCFF Revenue:		3.76%	1.71%	2.77%
<b>LCFF Revenue Standard:</b>		<b>2.83% to 4.83%</b>	<b>1.36% to 3.36%</b>	<b>1.79% to 3.79%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	124,863,385.69	144,317,458.25	86.5%
Second Prior Year (2015-16)	140,402,484.83	163,995,915.86	85.6%
First Prior Year (2016-17)	145,578,928.00	179,022,204.00	81.3%
Historical Average Ratio:			84.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	<b>81.5% to 87.5%</b>	<b>81.5% to 87.5%</b>	<b>81.5% to 87.5%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	154,342,381.00	190,171,894.00	81.2%	Not Met
1st Subsequent Year (2018-19)	158,708,181.00	189,611,020.00	83.7%	Met
2nd Subsequent Year (2019-20)	163,071,668.00	193,474,507.00	84.3%	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 budget year includes a large one-time expenditure for text book adoptions that will lower the ratio of salaries/benefits to expenditures

**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):	3.83%	2.36%	2.79%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.17% to 13.83%</b>	<b>-7.64% to 12.36%</b>	<b>-7.21% to 12.79%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.17% to 8.83%	-2.64% to 7.36%	-2.21% to 7.79%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2016-17)	18,468,304.00		
Budget Year (2017-18)	16,135,274.00	-12.63%	Yes
1st Subsequent Year (2018-19)	16,005,633.00	-0.80%	No
2nd Subsequent Year (2019-20)	16,050,000.00	0.28%	No

**Explanation:**  
(required if Yes)

Drop off of one-time funding and carry over balances.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2016-17)	26,033,133.00		
Budget Year (2017-18)	17,430,199.00	-33.05%	Yes
1st Subsequent Year (2018-19)	17,204,360.00	-1.30%	No
2nd Subsequent Year (2019-20)	17,504,360.00	1.74%	No

**Explanation:**  
(required if Yes)

Drop off of one-time funding and carry over balances

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2016-17)	16,490,702.00		
Budget Year (2017-18)	16,125,968.00	-2.21%	Yes
1st Subsequent Year (2018-19)	15,744,152.00	-2.37%	No
2nd Subsequent Year (2019-20)	15,730,352.00	-0.09%	No

**Explanation:**  
(required if Yes)

Drop off of one-time funding and carry over balances

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2016-17)	14,815,271.00		
Budget Year (2017-18)	18,030,112.00	21.70%	Yes
1st Subsequent Year (2018-19)	12,730,112.00	-29.40%	Yes
2nd Subsequent Year (2019-20)	12,280,112.00	-3.53%	Yes

**Explanation:**  
(required if Yes)

\$6 million included in budget year for textbook adoptions as one time expenditure. On going textbooks expenditures are expected to cost significantly less in subsequent years.

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

First Prior Year (2016-17)	31,959,518.00		
Budget Year (2017-18)	30,113,398.00	-5.78%	Yes
1st Subsequent Year (2018-19)	29,673,398.00	-1.46%	No
2nd Subsequent Year (2019-20)	28,473,398.00	-4.04%	Yes

**Explanation:**  
(required if Yes)

Contracted services for speech and language pathologists in the prior year will be replaced by permanent staff positions reducing the expenditure amount in this category in the budget year.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2016-17)	60,992,139.00		
Budget Year (2017-18)	49,691,441.00	-18.53%	Not Met
1st Subsequent Year (2018-19)	48,954,145.00	-1.48%	Met
2nd Subsequent Year (2019-20)	49,284,712.00	0.68%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2016-17)	46,774,789.00		
Budget Year (2017-18)	48,143,510.00	2.93%	Met
1st Subsequent Year (2018-19)	42,403,510.00	-11.92%	Not Met
2nd Subsequent Year (2019-20)	40,753,510.00	-3.89%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Drop off of one-time funding and carry over balances.

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

Drop off of one-time funding and carry over balances

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

Drop off of one-time funding and carry over balances

- 1b. STANDARD NOT MET - Projected total operating expenditures 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 expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

\$6 million included in budget year for textbook adoptions as one time expenditure. On going textbooks expenditures are expected to cost significantly less in subsequent years.

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

Contracted services for speech and language pathologists in the prior year will be replaced by permanent staff positions reducing the expenditure amount in this category in the budget year.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

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

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

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

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

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	268,316,216.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	268,316,216.00	8,049,486.48	4,559,563.17	4,559,563.17

d. Required Minimum Contribution	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	5,366,324.32	5,366,324.32

e. OMMA/RMA Contribution	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
	7,266,726.00	Met

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

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

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

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



**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,489,775.00	0.00	13,061,100.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	11,585,600.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	10,489,775.00	11,585,600.00	13,061,100.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	209,795,410.29	231,711,625.75	261,220,793.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	209,795,410.29	231,711,625.75	261,220,793.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(3,981,080.06)	145,440,553.82	2.7%	Not Met
Second Prior Year (2015-16)	6,724,119.96	166,552,918.49	N/A	Met
First Prior Year (2016-17)	2,220,065.00	180,990,463.00	N/A	Met
Budget Year (2017-18) (Information only)	(9,774,529.00)	190,666,894.00		

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	26,216,809.00	25,892,811.25	1.2%	Not Met
Second Prior Year (2015-16)	20,252,545.00	21,911,731.19	N/A	Met
First Prior Year (2016-17)	26,050,948.00	28,635,852.00	N/A	Met
Budget Year (2017-18) (Information only)	30,855,917.00			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,014	20,002	20,049
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

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

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

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

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

**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)	268,316,216.00	265,899,031.00	270,009,365.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	268,316,216.00	265,899,031.00	270,009,365.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,049,486.48	7,976,970.93	8,100,280.95
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>8,049,486.48</b>	<b>7,976,970.93</b>	<b>8,100,280.95</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (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)	13,415,000.00	13,295,000.00	13,500,500.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	13,415,000.00	13,295,000.00	13,500,500.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,049,486.48</b>	<b>7,976,970.93</b>	<b>8,100,280.95</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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?

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

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

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

1b. If Yes, identify the expenditures:

Yes- textbook adoption is planned for the budget year in the amount of \$6.0 million.

**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)?

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

**S5. Contributions**

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

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

Estimate the impact of any capital projects on the general fund operational budget.

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

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2016-17)	(28,955,422.00)			
Budget Year (2017-18)	(32,778,554.00)	3,823,132.00	13.2%	Not Met
1st Subsequent Year (2018-19)	(32,093,920.00)	(684,634.00)	-2.1%	Met
2nd Subsequent Year (2019-20)	(32,438,920.00)	345,000.00	1.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2016-17)	4,108,998.00			
Budget Year (2017-18)	4,298,285.00	189,287.00	4.6%	Met
1st Subsequent Year (2018-19)	4,095,000.00	(203,285.00)	-4.7%	Met
2nd Subsequent Year (2019-20)	4,095,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	3,775,069.00			
Budget Year (2017-18)	1,995,000.00	(1,780,069.00)	-47.2%	Not Met
1st Subsequent Year (2018-19)	1,995,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	1,995,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

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

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

Increased costs in special ed surpass increases in federal/state revenue, increased contribution to RRM to 3% of combined general fund expenditures

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

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

1c. 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)

Transfers out decrease in the budget year related to the fall off of a one-time transfer to Fund 20 for district OPEB reserves. Transfers out decrease again in the 1st subsequent year to account for cost saving measures in transfers out to the Deferred Maintenance Fund 14.

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		01 - 8011	01 - 7348/7439	181,570
Certificates of Participation		01 - 8625	01 - 7438 & 7439	50,457,660
General Obligation Bonds		51 - 8611-8614, 8571 & 8660	51 - 7433/7434	169,720,000
Supp Early Retirement Program		03-8011	01/3902	2,333
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Enterprise Fund - capital leases	8	63 - 8677	63 - 9667	5,408,780
<b>TOTAL:</b>				<b>225,770,343</b>

Type of Commitment (continued)	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	166,729	96,729	96,729	0
Certificates of Participation	3,761,775	3,994,095	4,037,688	4,101,551
General Obligation Bonds	15,467,182	13,877,167	13,833,950	13,808,804
Supp Early Retirement Program	647,359	2,333		
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Enterprise Fund - capital leases	1,691,370	1,546,269	1,068,401	1,068,401
<b>Total Annual Payments:</b>	<b>21,734,415</b>	<b>19,516,593</b>	<b>19,036,768</b>	<b>18,978,756</b>
<b>Has total annual payment increased over prior year (2016-17)?</b>		<b>No</b>	<b>No</b>	<b>No</b>



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

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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**

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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
	243	4,848,845

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

33,926,156.00
---------------

b. OPEB unfunded actuarial accrued liability (UAAL)

33,926,156.00
---------------

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

Actuarial
Mar 01, 2015

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	1,318,083.00	1,318,083.00	1,318,083.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	372,077.00	375,000.00	380,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,300,000.00	1,300,000.00	1,300,000.00
d. Number of retirees receiving OPEB benefits	185	185	185

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

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

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

Yes
-----

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:

District is self-funded for worker's compensation claims up to \$1.0 million. Excess coverage is purchased to cover losses that exceed \$1.0 million.
---

3. Self-Insurance Liabilities

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

68,224,989.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. Required contribution (funding) for self-insurance programs	1,400,756.00	1,410,000.00	1,415,000.00
b. Amount contributed (funded) for self-insurance programs	1,400,756.00	1,410,000.00	1,415,000.00

**S8. Status of Labor Agreements**

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

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

The 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	1,156.0	1,155.0	1,171.0	1,153.0

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

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Jun 06, 2017
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Jun 06, 2017
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Jun 20, 2017
--------------

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: 6/30/208

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

--

7. Amount included for any tentative salary schedule increases

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

**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
12,126,667	12,190,267	12,243,267
77.3%	75.0%	75.0%

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

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

No		
----	--	--

--

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,549,401	1,553,500	1,557,200
0.3%	0.3%	0.3%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	845.0	855.0	860.0	865.0

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

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

No
----

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

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

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

Negotiations for 2016-17 or 2017-18 have not started yet.
---

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

432,224
---------

7. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	1,296,500	325,000	0

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
4,709,532	4,753,032	4,796,532
63.5%	62.5%	61.5%

**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
651,365	653,000	654,700
0.3%	0.3%	0.3%

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

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

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

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	115.0	115.0	115.0	115.0

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

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

n/a

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)
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")			

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			



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

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

Jun 20, 2017
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**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
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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- 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)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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July 1 Budget  
2017-18 Budget  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

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

9795) account code combinations should be valid. PASSED

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

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

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

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

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

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)

must net to zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

Hemet Unified

Riverside County

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### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- 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. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- 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. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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



INTRAFD-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.