

2018-19 Adopted Budget



Business Services

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



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Hemet Unified School District Governing Board



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Area 3, Term Expires 2018**



**Megan Haley, Vice President
Area 2, Term Expires 2018**



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Area 3, Term Expires 2020**



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Area 1, Term Expires 2018**

Additional information about Hemet USD's Governing Board is available at www.hemetusd.org



Hemet Unified School District Administration



Christi Barrett
Superintendent

CABINET MEMBERS

Vince Christakos
Assistant Superintendent, Business Services

Tracy Chambers
Assistant Superintendent, Education Services

Darel Hansen
Assistant Superintendent, Human Resources

Karen Valdes
Assistant Superintendent, 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

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 has one of the largest geographic areas of any school 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 over 21,000 students. The district offers 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), one community day school, a science-based charter Middle/High School (6-12), an Adult Education Center, Independent Study programs, a Home School program, and a self-paced on-line instruction program for 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 students meet standards and benchmarks established in various standardized tests, assessments and work toward improvement based on criteria set within the California School Dashboard with a concerted focus placed on students who have been identified as needing more individualized instruction and intervention including special education, English Language Learners and Foster Youth. In addition to the academic focus, students also are encouraged to use whatever creative talents they possess. With the support of the community, the district has developed highly successful programs in music, agriculture, and athletics.



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.

General Fund Funds 03 and 06	<ul style="list-style-type: none">•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.
Special Revenue Funds Funds 09 - 20	<ul style="list-style-type: none">•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.
Capital Projects Funds Funds 21-50	<ul style="list-style-type: none">•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.
Debt Service Funds Funds 51-56	<ul style="list-style-type: none">•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.
Enterprise Funds Funds 61-65	<ul style="list-style-type: none">•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
Internal Service Funds Funds 66-70	<ul style="list-style-type: none">•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.



THE CHART OF ACCOUNTS

The Hemet Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund School Resource Project Year Goal Function Object
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

Fund—The fund field is used to account for financial activities in the appropriate fund. District funds are:

General Fund

Fund 03 Unrestricted General Fund Fund 06 Restricted General Fund

Special Revenue Funds

Fund 09	Charter Schools	Fund 11	Adult Education
Fund 12	Child Development	Fund 13	Cafeteria
Fund 14	Deferred Maintenance	Fund 17	Reserve for Other Than Capital Outlay
Fund 20	Reserve for Postemployment Benefits		

Capital Project Funds

Fund 21	Building Fund	Fund 25	Capital Facilities
Fund 35	County School Facilities	Fund 40	Reserve for Capital Outlay

Debt Service Funds

Fund 51 Bond Interest and Redemption

Proprietary Funds

Fund 63	Other Enterprise (Transportation Contracts)
Fund 67/68	Self-Insurance

School – The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

Resource —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

Resource Group	Resource Range
◇ Unrestricted Resources	0000-1999
◇ Restricted Revenue Limit Resources	2000-2999
◇ Federal Resources Restricted	3000-5999
◇ State Resources Restricted	6000-7999
◇ Local Resources Restricted	8000-9999

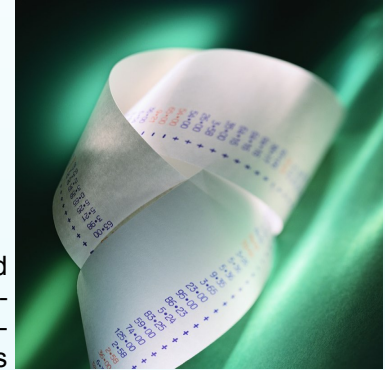
Project Year — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.



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.

Goal Group	Goal Range
◇ 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

Goal Group	Goal Range
◇ 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.

Function Group	Function Range
◇ 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.

Object Group	Object Code Range
◇ 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 (SPI). (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 2018-19 budget presented by the Governor in January proposed closing the remaining gap between the fully funded Local Control Funding Formula (LCFF) target and the floor or the adjusted amount received in 2017-18. It also included a 2.51% cost-of-living adjustment (COLA) for LCFF base grants. Despite continue economic strength, the Governor continues with his conservative budget policies, utilizing one-time funding mechanisms for distribution of state funds beyond the Proposition 98 guarantee. The January budget proposed \$295 per ADA in one-time revenues to schools to off-set a portion of the still unpaid mandate reimbursements. This is up from the \$147 per ADA provided in 2017-18. Other budget proposals included in the January budget were funding for child care and state PreSchool expansion, incentives to recruit and retain Special Education teachers, and a workforce program. Not included in the January budget were any additional funds to help districts address growing retirement plan obligations, home-to-school transportation or increases to Special Education programs.

The 2018-19 May Revise was released on May 11th. The revised budget plan continues to fully fund LCFF two years ahead of schedule and offered some increases in revenues to K-12 education above what was proposed in January. The effective COLA was increased from the January estimate of 2.51% to 2.71%. Additional funds were also made available to increase base rates in the LCFF. This will result in an overall net COLA of 3.0% to LCFF revenues. All other state revenues will be increased by the official 2.71% where applicable. This is the first time that the state has funded a higher cost of living adjustment than what is calculated from the implicit price inflator formula. The one-time mandate funding was also increased from the January level of \$295 per ADA to \$344 per ADA.

The May Revise proposal retains a recommendation that was introduced in the Governor’s January Budget for districts to provide a budget summary document intended for parents that is simple and easy to understand. Components of the proposed document are identified in the chart below.

GF Revenues	GF Expenditures	Minimum Proportionality Percentage (MPP) Requirements	Current Year Expenditures
<ul style="list-style-type: none"> Total LCFF LCFF S/C Funds Other State Federal Local 	<ul style="list-style-type: none"> Total projected GF expenditures Total budget expenditures included in the LCAP Description of GF expenditures not included in the LCAP 	<ul style="list-style-type: none"> Expenditures that contribute to increased or improved services for unduplicated students (Low income, English learners, foster and homeless) Description of improved actions or services for unduplicated services 	<ul style="list-style-type: none"> Total budgeted expenditures that contributed to MPP in the current year Estimated actual expenditures that contributed to MPP in current year If actual is less than budgeted, a description of the impact on services for unduplicated students

School Services of California—May Revise Presentation (May 2018)

The Legislative Analyst’s Office (LAO) released their May Revision 2018: Analysis of the May Revision Education Proposals report on May 14, 2018. In this report, the LAO evaluates the May Revise budget proposal and offers their opinion on various components. The LAO offers that the 2018-19 Minimum Guarantee under Prop 98, estimated in the May Revise, is likely higher than will be realized due to an anticipated drop in student attendance state-wide over the next several years. The report also mentioned that the state’s estimate for property tax revenues appears to be low and therefore, the portion the state will need to contribute to fund Prop 98 will be less than the amount assumed in the May Revise. Overall, the LAO suggests the administration reject various budget proposals contained in the May Revise including the \$5.9 million proposal to create an alternate ELPAC for students with disabilities, stating this item is expensive. Additionally, it suggests rejecting the School Climate Initiative as having too few details and being poorly justified. The LAO also stated that rather than funding the K-12 Strong Workforce proposal, support should be given to high school CTE programs either through LCFF or a grant similar to the existing CTE Incentive Grant.



BUDGET SUMMARY

Hemet Unified School District's 2018-19 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 2018-19 budget year is calculated using the base rates and other factors provided in the May Revise and assumes LCFF will be fully funded. Student average daily attendance (ADA) is also a factor in the LCFF calculation. Adjustments are 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, who are homeless or foster youth. The UPP is projected at 82.82% for 2018-19.

The budget assumes enrollment of 21,401 students, excluding charter school students and students enrolled in county programs. This is an increase of 274 students from the prior year. Enrollment growth is expected as a result of an improving local economy and housing market. Another 33 district students are expected to be enrolled in county programs in 2018-19. ADA is assumed to be approximately 94.7% of enrollment.

2018-19 general fund revenues, including transfers in and other sources, are projected to total \$288.9 million. Expenditures, including transfers out and other uses, are budgeted at \$290.5 million. Expenditures are projected to exceed revenues by \$1.7 million leaving a combined general fund ending balance of \$22.7 million by June 30, 2019.

The district expects to see an overall increase in revenue of \$18.7 million over the prior year. LCFF revenues are projected to increase by \$17.0 million due to fully closing the gap, a 3.0% COLA, along with growth in enrollment and student attendance. Other increases to state revenues are related to the one-time mandate reimbursement funds which are almost double what was received in 2017-18.

Increases in LCFF and one-time funds are off-set by the fall-off of one-time State PreSchool funding for the Valle Vista Early Childhood Project, Prop 39 Energy Jobs Act and Career Technical Education.

Expenditures increase by \$10.2 million over the prior year as a result of salary and benefit cost increases and Local Control Accountability Plan initiatives.

A one-year salary settlement agreement was reached with the Hemet Teacher's Association (HTA) late in the 2017-18 year that will provide a salary increase of 1.0% on July 1 and elimination of the 1% reduction that would have been scheduled to take effect July 1, 2018. An additional increase of 2.0% will go into effect on January 1, 2019.

While no salary settlement agreement was reached with the classified bargaining unit before the end of the 2018-19 year and the group is currently at impasse with the district, funds have been set aside in the 2018-19 budget equivalent to the district's last offer. The last offer includes conversion of all CSEA bargaining unit members to a non-district paid PERS status. Employees who currently have their PERS contributions paid by the district would receive a 7% pay increase to off-set the new out-of-pocket costs for their retirement plan. Employees who currently pay their own PERS would receive a 1% increase to equalize all salary schedules, followed by another 2% increase. In addition, a 3.5% lump sum off schedule payment would be provided to all unit members and the cap on health and welfare benefits

2018-19 General Fund Budget Assumptions

LCFF Base Grant K-3 (Fully Funded)	\$	8,180
LCFF Base Grant 4-5 (Fully Funded)	\$	7,520
LCFF Base Grant 6-8 (Fully Funded)	\$	7,744
LCFF Base Grant 9-12 (Fully Funded)	\$	9,206
Unduplicated Pupil Percent (UPP) - 3 Yr Avg		82.82%
LCFF Gap %		100.00%
LCFF COLA		3.00%
Statutory COLA - State revenues		2.710%
School Year (days)		180
CBEDS Enrollment		21,401
ADA %		94.68%
Budget Yr ADA (excluding Charter ADA)		20,262.50
Growth/Class Reduction FTE(s)		0.00
Salary Adjustments 7/1/18 (HTA)		1.00%
Salary Adjustments 1/1/19 (HTA)		2.00%
Salary Adjustments 7/1/18 (CSEA)		2.00%
One-time Off Schedule Payment (CSEA)		3.50%
H&W Cap Increases (CSEA)	\$	2,000
Step and Column		1.47%
STRS		16.28%
PERS		18.062%
Routine/Deferred Maint. Contribution		2.75%
Fund Balance Reserve		5.00%
One-Time Mandate Reimbursement (per ADA)	\$	344
Unrestricted Lottery (per ADA)	\$	146
Restricted Lottery (per ADA)	\$	48



would be increased to \$10.700. Funds have also been budgeted to increase management salaries by the same level as the HTA agreement in the event a similar pay increase is approved for these employees at some point in the 2018-19 year.

A 1.85% increase to STRS costs has been added based on the current rate schedule provided by STRS. This brings the employer STRS contribution rate to 16.28% for 2018-19. PERS rates have been increased by 2.63% to 18.062%. Employer PERS rates are adjusted annually by the PERS board at their May meeting. The cost of step and column for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.46% increase to total salaries and benefits. The 2018-19 budget includes numerous staffing additions in all employee groups for both meeting classroom needs and to support various LCAP initiatives.

A few new Local Control Accountability Plan (LCAP) initiatives, as well expansion to existing initiatives, are proposed for 2018-19. New items include an Alternate to Suspension program, extended day kindergarten and staff for student support services. On-going initiatives seeing expansion include elementary reading or leveled literacy intervention (LLI). LCAP initiatives supported by LCFF supplemental and concentration funding total \$51.2 million in the 2018-19 budget. 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 \$3.0 million in unrestricted funds and another \$1.0 in restricted lottery dollars set aside for the next phase in text book adoptions. This is a drop of about \$3.0 million from the estimated \$7.0 million spent on math and English language arts (ELA) textbook adoptions in 2017-18. Utility costs are anticipated to remain flat with increases off-set by savings from energy management and solar projects. Expenditures for other contracted services are expected to remain stable with no major increase or decrease anticipated. Capital outlay sees a drop of \$1.4 million to \$817,346. The drop-off is related to completion of the Valle Vista PreSchool and Energy Jobs Act projects.

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 (LCAP). 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 price meals, are English Language learners, homeless, or foster youth. The projected cost for each initiative is included in the LCAP and is accounted for in Hemet USD's proposed 2018-19 budget. LCAP expenditures fall across all expenditure categories as identified in the table below. In addition to initiatives supported by the supplemental and concentration grants under LCFF, the LCAP includes other strategies supported by other funding sources including Title I, Title II and Title III. Both the LCAP and the district's proposed budget were presented for public comment and input at a public hearing at the June 5, 2018 board meeting.

2018-19 LCAP	Supplemental/ Concentration (millions)
Certificated Salaries	\$ 24.2
Classified Salaries	5.0
Employee Benefits	8.2
Books/Supplies	5.3
Services/Operating Expenses	5.3
Capital Outlay	0.2
Other Uses	3.0
Total	\$ 51.2



STUDENT INFORMATION

ENROLLMENT

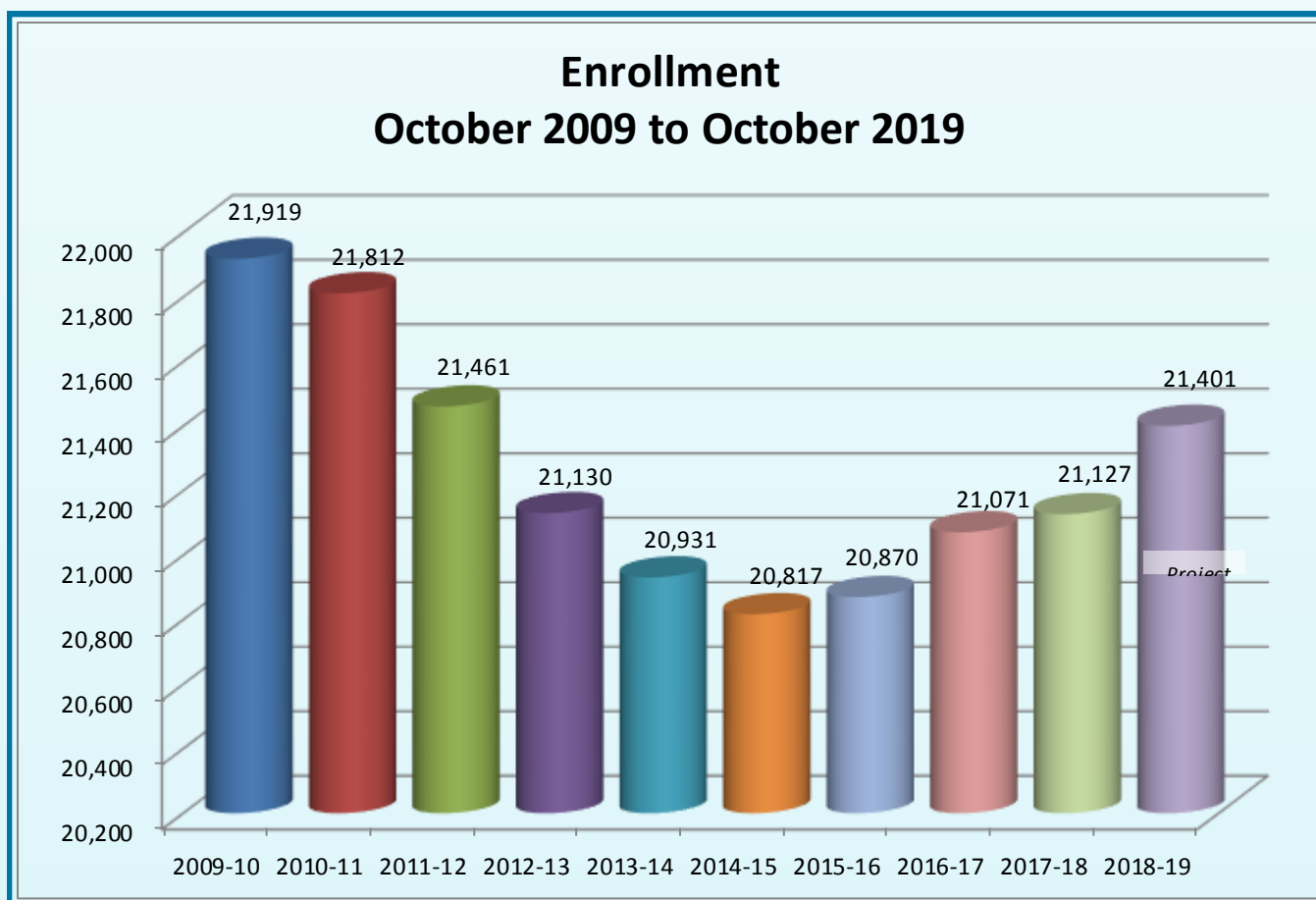
Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. 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 or who are homeless. These numbers, along with a variety of other student and staff demographic information, are 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 2017 enrollment certified through CALPADS was reported at 21,127, 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 2018-19 is projected at 21,401. This is an increase of 274 students or about 1.2% 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 LCFF base funding levels each year. 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 P-2. The cut-off date for this attendance calculation is in mid April. A factor of 94.7% of projected enrollment was used to calculate estimated ADA for the budget year and ADA is projected at 20,262.50.



Projected 2018-19 Enrollment	
Bautista Creek	936
Cawston	738
Fruitvale	827
Harmony	724
Hemet Elementary	828
J.Wiens	730
Little Lake	805
McSweeny	721
Ramona Elementary	611
Valle Vista Elementary	704
Whittier Elementary	840
Winchester Elementary	524
Cottonwood K-8	226
Hamilton K-8	424
Idyllwild K-8	330
Acacia Middle School	849
Dartmouth Middle School	1,153
Diamond Valley Middle School	1,078
Rancho Viejo Middle School	1,338
Hamilton High School	297
Hemet High School	2,467
Tahquitz High School	1,587
West Valley High School	1,782
Alessandro Continuation High School	370
Aspire Community Day School	74
Family Tree K-8 Independent Study	112
HH Jackson Independent Study HS	326
Total	21,401
Non-Public/County Schools	42
Total	21,443



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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 the 24:1 class size requirements under LCFF, other factors including available space are often taken into consideration that result in larger classes. The district works to not exceed the average 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 2018-19 staffing levels. Staffing augmentations to the formula, subsequent to budget adoption are reviewed by a staffing committee and approved by cabinet.

Approximately 79.3% of all 2018-19 general fund expenditures are committed to salaries and related benefit costs. Salary and benefits costs for the 2018-19 budget year include adjustments for salary increases approved by the Hemet Teachers Association in May 2018. The budget also includes the cost of potential salary and benefit increases for classified bargaining unit members based on an offer made to the group in March 2018. Additional funds have also been budgeted in anticipation of salary increases for management staff equivalent to the level of increases offered to teachers. Salary and benefit expenses include continuation of the increase of 1.0% for all employees in exchange for a two –day increase to the work year for professional development activities. This provision was made permanent for HTA members under the agreement reached in May. Professional development days for certificated bargaining unit members are scheduled for one day prior to the start of the 2018-19 school year and one day after the end of the year.

Over 300 positions and/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, counseling and Tier II support to students who fall into the sub-groups for which the district receives LCFF supplemental and concentration funds. Additional administrative support has also been added through LCAP initiatives

Staffing for special education classes is analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary. The budget includes added special education teacher, aide, and support staff positions to meet growing need and demand.

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 disability income, survivor, dependent, and

2018-19 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	31.00
Teachers - Grades 9-12	31.00
Counselors - MS (Base)	1.00 per site
Counselors - HS (Base)	3.00 per site
Librarian	2.00 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



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 2018-19 unemployment rate for all districts in the county remains 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. The employer contribution rate for worker's compensation in 2018-19 is set at 0.75% of salaries paid. The district is projecting to end the 2018-19 year with approximately \$7.0 million in reserves for future claims and another \$3.0 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 2018-19 is 16.28% and is included in employee benefit costs in the 2018-19 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 the corresponding revenue. The on-behalf amount is calculated annually based on STRS actuarial reports. For 2018-19, the amount that will be reported as STRS On-Behalf payments in the combined general fund is projected at \$9.75 million. On-behalf amounts reported in other funds, including the Charter School, Adult Education, Child Development and Enterprise funds, total \$283,800.

Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). Currently the district covers the employee cost for this plan, which is equivalent to 7.00% of salaries, for bargaining unit 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. Under the pending salary settlement with CSEA, the district has proposed converting all district-paid PERS employees to non-district paid in exchange for a 7% increase to salaries. The budget reflects this proposed change.





Mass Band Concert at Hemet High March 2018

The rate for the employer share of PERS costs for all its CalPERS members has been set at 18.062% for 2018-19. Like STRS, PERS employer costs are also expected to increase over the next several years in order to pay down the plan's growing unfunded liability. PERS rates are currently expected to reach 26.0% 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 currently capped at \$8,700 for classified and management employees and \$10,600 for certificated bargaining unit members. However, a pending agreement with CSEA increases the cap for their members to \$10,700. The increase in the CSEA cap for health and welfare plans has been factored into the 2018-19 budget. 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 is \$4,500. 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 2018-19 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 can be adjusted periodically during the year based on program contributions from salaries and pay outs.

An actuarial study of the district's post-retirement benefits has estimated the district's total liability for this plan at \$31.4 million as of July 1, 2017. The district is encouraged to make annual contributions to work toward fully funding this liability in addition to the pay-as-you-go costs. The actuarial determined annual required contribution or ARC is \$2.1 million. As of June 30, 2018 the district anticipates it will have just under \$5.0 million set aside in Fund 20, a special reserve fund for other post employment benefits to fund a portion of the overall liability.



Karl Melzer, Instructional Publication Center Manager—RCOE Classified Administrator of the Year

General Fund Budget

REVENUES

Hemet Unified School District's general fund revenues for 2018-19 are projected to be \$283.4 million, which is an \$18.5 million or 7.0% increase over the total estimated revenue for 2017-18. 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 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.

After gradually phasing in the LCFF model over the last five years, the governor has proposed to fully fund LCFF in 2018-19, two years ahead of schedule. Closing the final gap, adding a 3.0% COLA plus projected increases in ADA for Hemet USD will bring the district's LCFF revenues up to \$221.2 million for 2018-19. This is an increase of \$17,090,555 over the prior year. With the gap on supplemental and concentration funds also fully closed, \$6.65 million of the \$17.0 million increase will be attributed to growth in the supplemental and concentration grants. The supplemental/concentration grant portion of LCFF revenues are to be used for increased or improved services to students for whom the district receives the additional revenue.

The LCFF includes the following components and the projected 2018-19 funding level for each:

- A base grant for each LEA. Base grants vary based on grade span and range from \$7,409 per average daily attendance (ADA) for K-3 to \$8,973 for grades 9 to 12 for 2018-19. For Hemet USD, base funding will total \$161.9 million
- 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. The K-3 grade span adjustment totals \$4.7 million for 2018-19.
- A grade span adjustment (GSA) of 2.6 percent on the base grant amount for grades nine through twelve for Career Technical Education (CTE). The additional funding for grades 9-12 CTE programs amount to \$1.5 million.
- 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). 2018-19 supplemental grant dollars will amount to \$27.8 million.
- A concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment. 2018-19 concentration grants are projected at \$23.4 million.
- 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. Revenues for these two add-ons total \$1.9 million and are not adjusted for COLA or ADA. This revenue stays flat under the LCFF model.

Federal Revenue

Total federal revenues for the combined general fund are budgeted at \$18.1 million, which is a drop of over \$700,000 from the prior year. Reductions in this revenue source are related to the fall off of carry over balances. Unrestricted revenues make up just \$845,586 of all general fund federal dollars. The balance comes from restricted federal sources and include nearly \$9.7 million for the district's Title I, Title II, and Title III programs. Other budgeted restricted



federal revenues include \$4.7 million for special education programs and \$1.2 million for Head Start. The remaining \$1.7 million is for vocational programs, afterschool programs and various other small grants.

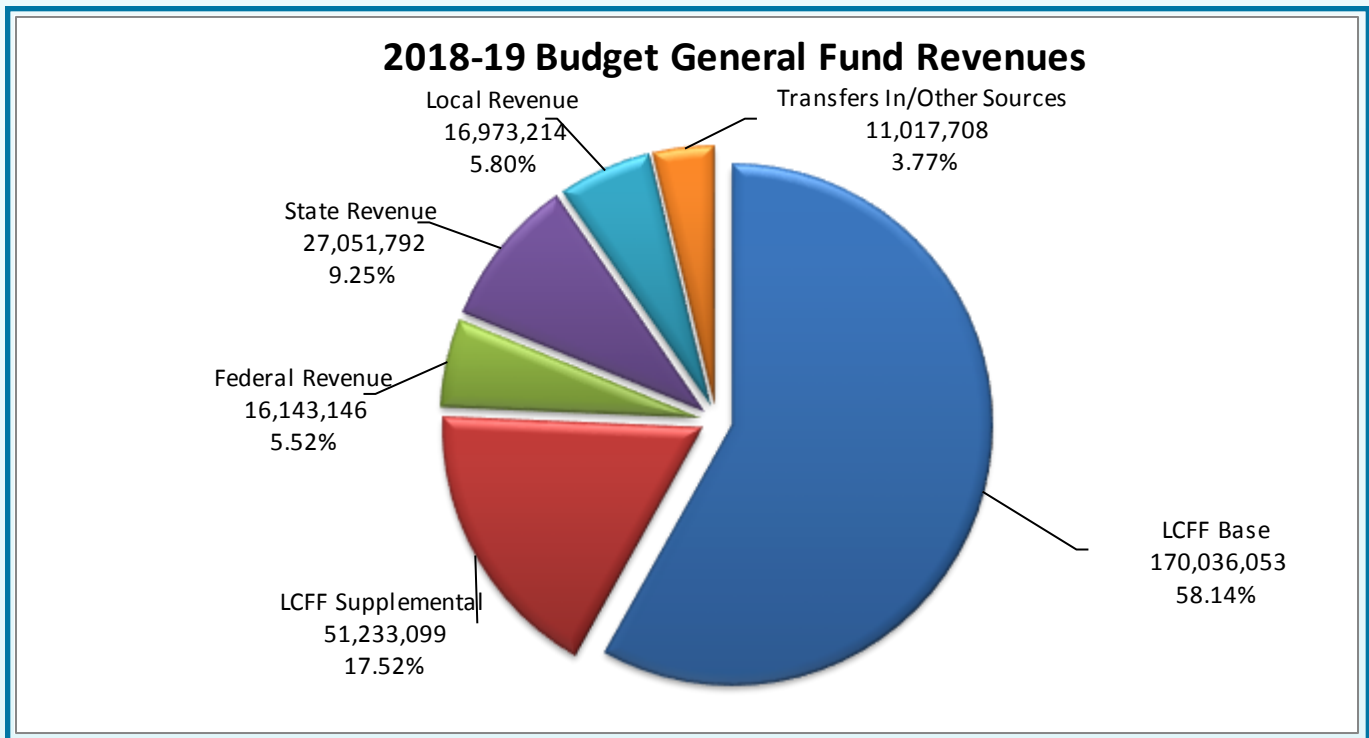
Other State Revenue

Anticipated state revenues for the 2018-19 are up by \$1.6 million from 2017-18 funding levels and are expected to total \$27.0 million. State revenues are both restricted and unrestricted. The growth in state funding over the prior year is primarily related to an increase from \$147 to \$344 per ADA for the unrestricted one-time mandate reimbursement funding.

Unrestricted state revenues total \$10.8 million and are comprised of lottery revenues, various state reimbursements, the mandate block grant and a one-time allocation for unpaid mandate claims. Restricted state revenues total \$16.2 million with \$9.75 million 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. Other restricted state revenues include \$1.3 million for special education programs, \$2.75 million for the after-school program, and just over \$1.0 million for restricted lottery. The balance is comprised of smaller state grants included the CTE incentive grant.

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 \$16.9 million budgeted in the general fund in this category for 2018-19. \$10.0 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$4.4 million is budgeted for redevelopment receipts. \$1.1 million in local revenue comes from donations, e-rate credits, and administrative cost reimbursements from CFD's. \$400,000 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 \$297.6 million in for the 2018-19 budget year. This is \$10.2 million or 3.7% more than the district expects to spend for the 2017-18 year. The growth in expenses is related to added staff, negotiated or pending salary settlement increases, growing employee benefit costs, as well as LCAP initiatives. LCAP items supported by LCFF supplemental and concentration dollars are listed starting on page A-13 of the appendix.



Salaries and Employee Benefits

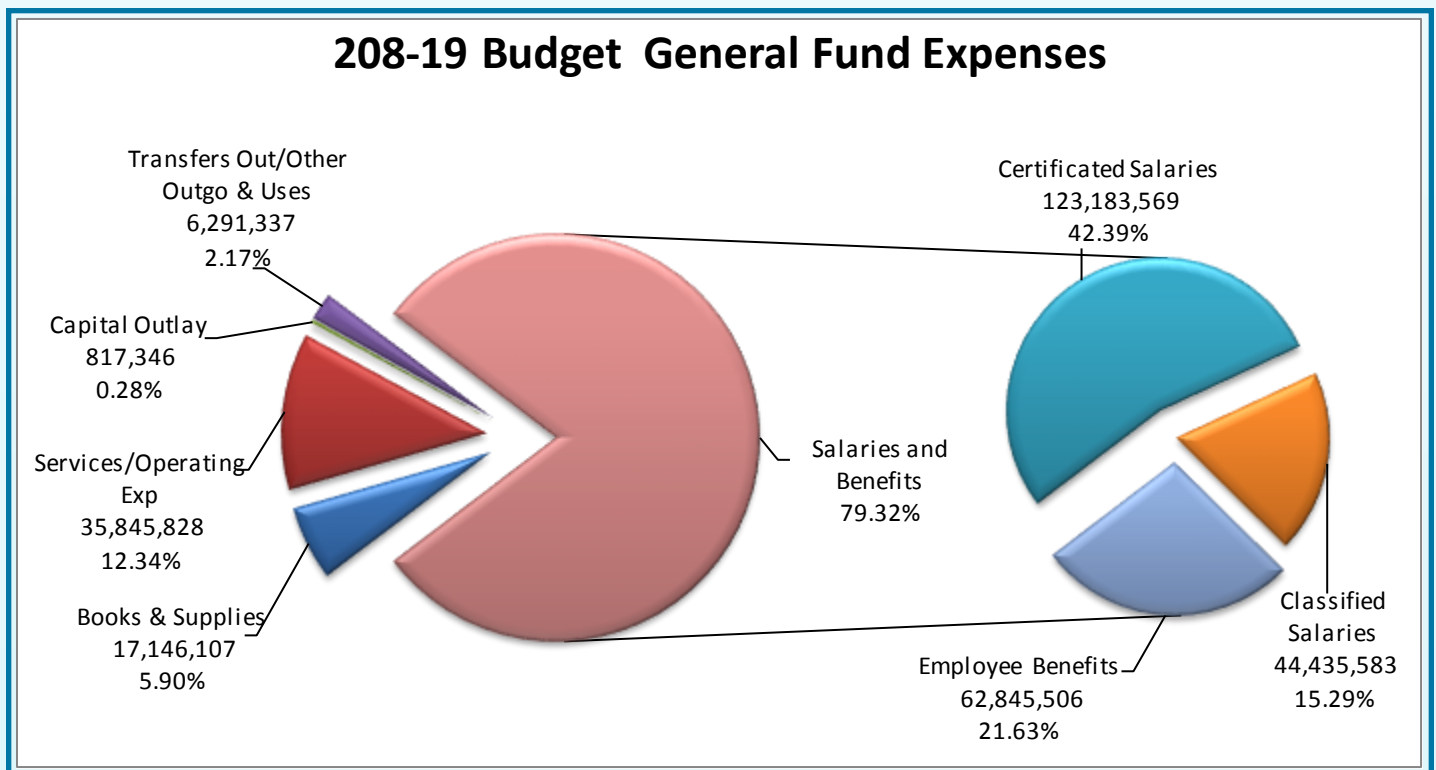
Salaries and benefit expenses total \$230.4 million and comprise 79.3% of the district's combined general fund expenditures and other uses. A majority of regular approved positions are paid from a general salary account and are given a school or department location code to enable monitoring of staffing levels. Staff to provide special education instruction and services are assigned on an as needed basis and are charged to 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 \$2.1 million has been allocated for site and department substitute costs, \$950,000 for extra duty, and \$195,000 for overtime expenses. Additional funds for substitutes and extra duty are included in the general payroll account for long-term absences and in various LCAP accounts.

Changes affecting salary and benefit costs in 2018-19 include a salary settlement agreement with the Hemet Teacher's Association (HTA). The settlement provides salary increases totaling 3.0% over the upcoming year. After making permanent the temporary the 1% salary increase in exchange for two additional work days that was part of settlement from 2015-16, another 1% increase for teachers will be put in place July 1. Another 2% increase will be effective January 1, 2019. The full impact of all the second increase will not be seen until the 2019-20 budget year when the final 2.0% is paid out for a full year.

While no salary settlement agreement was reached with the classified bargaining unit before the end of the 2017-18 year, funds have been set aside in the salaries and benefits expenditure categories in the 2018-19 budget that are in line with the final offer made to the bargaining unit by the district in April 2018. Negotiations with the classified bargaining unit are currently at impasse and both teams have met with a mediator.

Employee benefit costs see growth over the prior year with employer STRS rates moving up 1.85% to 16.28% and PERS rates increasing by 2.531% to 18.062%. Budgeted benefit costs also reflect a planned conversion from paid to non-paid PERS for classified employees, as well as a \$2,000 increase to the health and welfare cap, also for classified bargaining unit members. 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 for expanded or new LCAP initiatives including elementary reading (LLI) and an alternative to suspension program. These and other changes equate to an approximate 7.8% or \$16.7 million growth in salary and benefit costs over the prior year.

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 2017-18 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 2018-19 has been set at \$75.00 per FTE and 0.075% of salaries.

2018-19 rates for the district's self-funded worker's compensation plan are remain at the prior year level of 0.75%. The workers compensation account has amassed a significant fund balance and the contribution rate has been reduced slightly to provide some relief to the general fund while the district 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 2018-19 combined general fund budget shows \$17.1 million allocated for books and supplies. This is \$4.0 million less than the amount expected to be spent in this category in 2018-19. The reduction in costs is related to a fall off of expenses related to the math and ELA textbook adoptions as well as one-time expenditures for the start up of both Hemet Elementary and the Valle Vista PreSchool. \$3.0 million has been set aside in unrestricted funds along with \$1.0 million in restricted lottery funds for additional text book adoption costs in 2018-19. Along with textbooks, the cost for Chromebooks, laptops, and other technology devices are budgeted in the books and supplies category. Expenses also include consumable supplies that school sites and departments need to operate during the year such as paper, workbooks and office supplies.



Hamilton HS - Staff Development—Winter 2018

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 among the costs reported in the Services and Operating Expenses category where \$35.8 million is budgeted for 2018-19. This amount is essentially unchanged from the projected level of expenditures in this category for the 2017-18 year. Services and operating expenses include \$6.3 million in transfers to Fund 63, the transportation enterprise fund, for transportation services provided to Hemet USD students. \$5.2 million is set aside for special education students attending non-public schools, contracts with RCOE for CTE teachers

and contracts with Valley-Wide for after school programs. Utility costs are budgeted at \$6.0 million. \$10.4 million is budgeted for professional/consulting services including legal and audit services, contracts with the City of Hemet and Riverside County Sheriff's office for SRO's and contracts for Special Ed services. The remaining \$7.9 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 \$817,346 is set aside for capital outlay costs for 2018-19. This is for upgrades to counseling centers at the high schools, vehicle replacements, classroom furniture and a final payment for the Valle Vista PreSchool project. Capital purchases are supported by supplemental/concentration grants, site/department allocations and balances set aside for this purpose 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. \$4.3 million is budgeted in this category in the general fund for 2018-19. Certificates of participation (COPs), long-term debt that was issued for capital equipment and facility construction in prior years, are paid from redevelopment funds and make up \$3.9 million, or the majority of costs in this expenditure category. The remaining \$340,000 are related to tuition costs.

A negative \$987,959 expense in the other outgo/transfers of indirect costs category is budgeted for 2018-19. This represents credits transferred into the general fund from other district funds such as Adult Education Fund (Fund 11), 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 programs accounted for in other

funds and programs. Indirect rates for some programs are established by the California Department of Education or the federal government. The indirect rate for most programs comes from a formula calculated annually with the Unaudited Actuals report and is unique to each school district. Services provided to these programs for which indirect costs are charged include utility costs, payroll processing, financial reporting, technology support, purchasing and human resource activities. The indirect rate for 2018-19 has been set at 6.34%

OTHER FINANCING SOURCES/USES/CONTRIBUTIONS

Contributions

Contributions between the unrestricted and restricted general funds are expected to be \$36.2 million in the 2018-19 budget year. This is an increase of approximately \$4.2 million over the prior year's expected contribution. Increases in contributions are attributed to rising costs in under-funded special education programs as well as the rising required contribution to routine maintenance account.

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 208-19 are budgeted at \$27.9 million or \$3.4 million over prior year levels. The contribution includes the amount in LCFF revenue the districts receives for Special Education students' ADA. 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 \$8.0 million to its routine maintenance program in 2018-19, an increase of \$1.1 million over the prior year. 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 2018-19 year, district may contribute the greater of: the lesser of 3% of general fund expenditures or the amount deposited to routine maintenance in 2014-15, or 2% of general fund expenditures. The district's 2018-19 contribution of \$8.0 million is equal to 2.75% of combined general fund expenses and meets this requirement.



Bautista Creek —25th Anniversary Celebration

Other Contributions

A contribution of \$323,217 is made from unrestricted general fund sources to support costs associated with the Medi-Cal reimbursement program. Medi-Cal Billing reimbursements are projected to be less the level of expenditures reported in this program.

Transfers In from Other Funds

Transfers in from other funds to the general fund total \$5.5 million and are associated with 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 \$4.7 million for 2018-19 and are used to cover the cost of Hemet USD transportation above the \$1.5 million that comes in as the transportation add-on under LCFF. Charter special education revenues transferred in from Fund 09 are budgeted at approximately \$371,570. According to the Memorandum of Understanding agreement 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. \$375,000 is expected to be transferred from Fund 40 for various capital equipment needs including classroom furniture and school facility improvements.



Transfers Out to Other Funds

\$2,995,000 is budgeted as a transfer out to other funds. \$2.5 million of this total is a transfer to the deferred maintenance account in Fund 14 from the routine restricted maintenance account and comes out of the \$8.0 million contributed to routine maintenance. This is a \$500,000 reduction from the prior year. Another \$495,600 is transferred out to Fund 40 Reserve for Capital Outlay as a reserve account for unanticipated future 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 instructional materials printing costs. Schools also receive a weighted supplemental allocation based on factors that include each 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 budget allocations for each school is provided in the appendix of this report.

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 Dartboard and is estimated at \$146 for 2018-19. The district's unrestricted lottery revenue for 2018-19 is projected at \$3.1 million with the amount distributed to sites estimated at \$620,070.

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 intact in the district's 2018-19 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 2018-19 is \$2.0 million. These funds are used for coaching stipends, transportation, uniforms, supplies and equipment.

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.



2018-19 Diamond Valley League Champions

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 that are supported by the LCFF supplemental and concentration grants are budgeted in the district's unrestricted general fund. Those costs for 2018-19 amount to \$51.2 million and fully utilize the budget year's supplemental and concentration grants that are part of the district's LCFF revenues. LCAP expenditures cover a wide range of services and activities and are targeted toward three district goals: Teaching and Learning, Systems of Support, and Culture and Climate. 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, and legal expenses. Also, charged to this account are technology related expenses for the district-wide network, student attendance system, and various licensing fees. The amount budgeted for these district-wide expenses total \$1.4 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. Over 43% of funds supporting restricted programs 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 \$17.3 million. State restricted programs include lottery, after school education and safety (SAFE), CTE, STRS On-Behalf and special education. Restricted state revenues are budgeted at \$16.2 million for 2018-19. Local restricted revenues, projected at \$14.3 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 \$84.1 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 or remain in the legally restricted portion of the district's general fund ending fund balance.

A list of all categorical programs in the restricted general fund and their 2018-19 budgeted expenditures is shown in the table to the right.

2018-19 Restricted Program Expenditures		
Program/Resource		Expenditure Budget Amount
3010	Title I	\$ 8,385,836
3310	Spec Ed Local Asst	4,797,960
3311	Special Ed Local Asst - Prvt Schls	2,387
3315	Spec Ed PreSchool	135,105
3320	Spec Ed PS Local Entitlement	292,398
3327		145,000
3345	Special Ed PreSchool Staff Dvlpmt	797
3550	Voc Ed	189,846
4035	Title II - Part A	1,025,082
4124	Calif 21st Century	900,010
4203	Title III - LEP	283,500
4510	Title VII - Indian Ed	14,500
5210	Head Start	1,248,955
5640	Medi-Cal Reimbursements	479,217
5920	PBIS Grant	334,500
6010	After School Program (ASES)	2,759,567
6300	Lottery - Restricted	1,019,280
6387	Career Technical Ed (CTE) Incentive	771,629
6500	Special Education	37,244,620
6512	Special Education - Mental Health	1,657,082
6520	Special Education - Workability	76,771
6531	Special Ed - Low Incidence Equipment	69,232
6690	Tobacco Use Prevention Ed (TUPE)	191,548
6695	TUPE - Local Assistance (Prop 56)	24,155
7010	Agricultural CTE	34,662
7085	Learning Communities for School Success	297,878
7338	College and Career Readiness	285,690
7690	STRS On-Behalf	9,750,000
8150	Routine Maintenance & Repairs	7,810,379
9986	Redevelopment	3,872,567
Total		\$ 84,100,153



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.

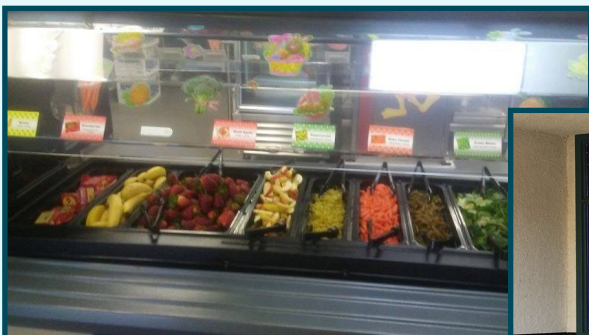
Through these efforts, the district has been able to eliminate the financial burden on the general fund of its own transportation services. Financial activity for contracted transportation services is recorded in Fund 63—Enterprise Fund. Excess contract revenues estimated at \$4.3 million will be transferred 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 utilities, payroll processing, human resources services, technology, and purchasing that are paid from the district's general fund.

Instructional Publication Center

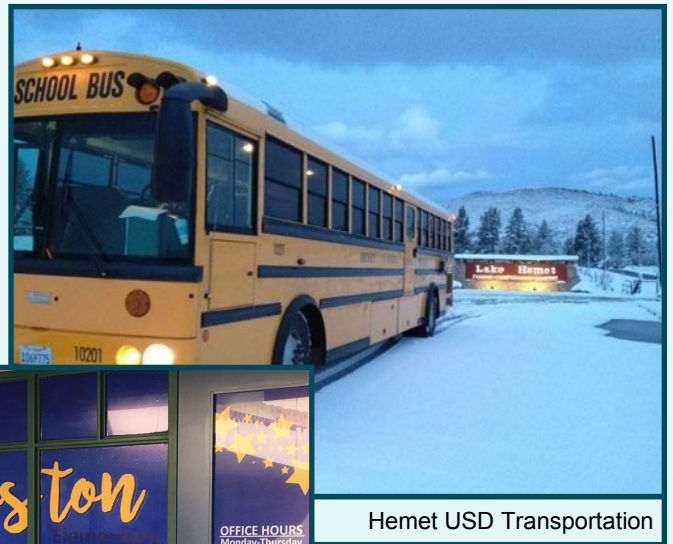
The Instructional Publication Center serves 31 school sites and 23,000 students. The average annual output includes 30 million black and white impressions as well as over 600,000 color impressions. The center prints the district's annual benchmark testing materials, registration packets and curriculum. It also prints banners and decorative window and door graphics that tell the story of each school site. In addition to district schools and administrative operations, the center also serves nine outside non-profit agencies. The financial benefit the district receives from its printing operations is primarily 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 and provided funding for activities that nutrition cannot pay for from its federal meal reimbursements. 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.



McSweeney Salad Bar



Hemet USD Transportation



IPC—Cawston Door/Window Graphics



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 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, districts 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 5, 2018 meeting of the Hemet USD's governing board.

As indicated in the table below, the district's 2018-19 combined general fund is expected to see expenses exceed revenues by \$1.6 million leaving an ending balance of \$22.7 million. \$2.0 million is legally restricted, \$5.9 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 \$14.5 million is set aside as a 5.0% reserve for economic uncertainty in the assigned/unassigned ending balance category.

2018-19 Adopted Budget General Fund Ending Balance	
Projected Beginning Fund Balance	\$ 24,367,610
Net Increase (Decrease) in Fund Balance	<u>(1,619,118)</u>
Ending Fund Balance	<u>\$ 22,748,492</u>
Summary Fund Balance Restrictions	
Economic Uncertainty (5%)	\$ 14,529,600
Revolving Cash	25,000
Stores Inventory Reserve	245,788
Committed Balances	<u>5,939,649</u>
Legally Restricted Balances	<u>2,008,455</u>
Total Fund Balance	<u>\$ 22,748,492</u>
Unrestricted Carry Over/ Available for Board Assignments	<u>\$ -</u>
Committed Balances	
Books & Instructional Supplies	\$ 257,786
Textbook Adoptions	2,104,427
Technology Upgrades/Infrastructure	-
Capital Equipment	-
LCAP Initiatives	3,182,802
LCFF Gap Funding Contingency	-
H&W Premiums	248,692
2017-18 STRS/PERS Increases	-
Lottery - Books/Instructional Supplies	145,942
	<u>\$ 5,939,649</u>



Other District Funds

The 2018-19 budgets for the district's other funds are as follows:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$ 1,888,681	\$ 7,288,984	\$ 7,292,649	\$ 1,885,016
Fund 11—Adult Education	38,064	760,133	783,833	14,364
Fund 12—Child Development	8,655	3,175,274	3,175,274	8,655
Fund 13—Cafeteria	2,780,254	14,497,190	15,093,997	2,183,447
Fund 14—Deferred Maintenance	-0-	2,508,500	2,508,500	-0-
Fund 20—OPEB Reserve	4,908,373	60,000	-0-	4,968,373
Fund 21—Building Fund	-0-	-0-	-0-	-0-
Fund 25—Capital Facilities	3,205,865	544,542	716,000	3,034,407
Fund 35—County School Facilities	4,061,774	18,000	1,160,000	2,919,774
Fund 40—Reserve for Capital Outlay	458,587	505,000	375,000	588,587
Fund 63—Proprietary Fund (Transportation)	8,393,068	33,004,800	25,783,561	15,614,307
Fund 67—Self-Insurance—Workers Comp	3,848,648	1,516,526	2,311,691	3,053,483
Fund 68—(67) Self Insurance—OPEB	-0-	425,000	425,000	-0-
Total Other Funds	\$ 29,591,969	\$ 64,303,949	\$ 59,625,505	\$ 34,270,413

Notable items for other funds include:

Fund 14—Deferred Maintenance—Contributions to Fund 14-Deferred Maintenance come from the routine restricted maintenance account in the general fund.

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. No deposits were made in 2017-18 or are anticipated for 2018-19.

Fund 21—Building Fund—Revenue and expenditures related to bond issuances for school construction and improvements are reported in this fund. All bond issues were fully expended with completion of the re-construction of Hemet Elementary School at the end of the 2016-17 year. The fund stays open in anticipation of voter's approving a new bond in November 2018.

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. \$1.16 million in expenditures are expected to be paid from this fund in 2018-19 for security projects and relocatable buildings for Hamilton K-8.

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. For 2018-19, the portion of this fund's ending balance attributed to assets is \$6.6 million.

Fund 67—Self Insurance expenses include only worker's compensation claims and expenses. In addition to the projected \$3.2 million ending balance, another \$7.3 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 \$11.0 million by June 30, 2018. 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 2018-19 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.





2017-18 Students of the Year



2017-18 Science Fair winners



2017-18 Elementary Honor Roll Ceremony



Multi-Year Projections & Cash Flow

MULTI-YEAR PROJECTIONS

Assumptions used to develop the district's multi-year projections is presented in the table below and were developed based on recommendations and guidance from the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, multi-year projections included in the 2018-19 budget show the district will be able to meet its fiscal obligations in 2018-19 and the two subsequent fiscal years.

Enrollment/ADA

The 2018-19 enrollment is expected to increase by just under 1.3% from enrollment reported in October 2017. 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 2020-21. ADA as a percentage of enrollment will remain fairly consistent at 94.6%. This is considered to be a reasonable assumption based on recent trends.

Revenues

The governor budget proposals for 2018-19 include closing the remaining LCFF gap in 2018-19. The district's multi-year projections are based on that assumption. Cost of living adjustments (COLA) rates are from the California Department of Finance (DOF) estimates and information 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 2020-21. COLA increases for LCFF is projected to be 3.0% in 2018-19 which is slightly higher than the statutory COLA released by the department of Finance. The statutory COLA for the 2018-19 budget year is 2.71% and that rate has been applied to other state revenues where applicable. The COLA for 2019-20 is projected at 2.57% and 2.67% in 2020-21.

No significant changes are currently projected for federal, other state and local revenues over the three year projection with the exception of the one-time state mandate reimbursement revenues. For the 2018-19 budget year, this revenue was budgeted at the governor's proposed rate of \$344 per ADA. In the two out-years the district has kept this one time funding in it's budget assumptions at a lower rate of \$160 per ADA. This equates to about \$3.3 million in revenue that may not materialize in each of the two out-years if the one-time funding is not available.

Expenses

Combined general fund certificated salaries and related benefits show an increase in all years for the May 2018 negotiated salary settlement with the Hemet Teachers Association (HTA). The current year budget and multi-year projections also assume a salary settlement equivalent to the district's last offer to its classified bargaining unit will eventually be reached and the budget includes funds to support that potential settlement. Salary and benefit costs for management

2018-19 Adopted Budget Multi-Year Projection Assumptions

	2018-19	2019-20	2020-21
ADA	94.68%	94.68%	94.68%
P-2 ADA	20,263	20,309	20,357
Funded ADA (includes County)	20,282	20,328	20,376
Enrollment	21,401	21,450	21,500
Enrollment Growth	274	49	50
LCFF COLA	3.00%	2.57%	2.67%
LCFF Gap	100.00%	100.00%	100.00%
Unduplicated Pupil % (3 Yr Rolling Avg)	82.82%	83.34%	83.26%
LCAP Costs (millions)	\$ 51.2	\$ 53.3	\$ 54.7
Est Supplemental/Concentration Grant	\$ 51.2	\$ 53.3	\$ 54.7
S/C Minimum Proportionality %	30.47%	30.84%	30.78%
COLA - Other State Funding	2.71%	2.57%	2.67%
One Time State Funding (per ADA)	\$ 344	\$ 160	\$ 160
Salary Increases	3.00%	1.00%	0.00%
H&W Cap (CSEA)	\$ 2,000	\$ -	\$ -
STRS Rates	16.28%	18.13%	19.10%
PERS Rates	18.06%	20.80%	23.50%
Step & Column Adjustments	1.460%	1.460%	1.450%
School Year Days	180	180	180
Reserve for Economic Uncertainty	5.000%	5.000%	5.000%
Charter Schools	1	1	1



level staff has been budgeted with the assumption those employees will receive a pay increase equivalent to the settlement made with HTA. Salary and benefit costs in the multi-year projection also reflect increases for step and column movement and growing retirement payments.

Expenses in the books and supplies expenditure category see a drop of \$2.5 million from 2018-19 to 2019-20. The drop is due primarily to the fall off of one-time expenses that are 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 2018-19 budget year total \$51.2 million. LCAP costs are projected to increase by \$2.1 million in 2019-20 and another \$1.3 million in 2020-21 in conjunction with increases to supplemental and concentration funds. 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.

The projection indicates the district will be deficit spending in all three years, although at much reduced levels compared to the 2017-18 budget year. The ending balance for the general fund is currently projected to drop to \$21.6 million by the end of the 2020-21 year. The district will be able to maintain its reserve for economic uncertainty at 5% across the three year period with additional funds held in reserves for restricted balances and unrestricted committed uses. Should the one-time mandate reimbursement funding not materialize in one or more of the two out years, it will have a significant impact on the fund balance reserves without expenditure reductions.

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 2018-19 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 fund with periodic cash shortfalls. The cash shortfalls are projected to be considerably less than in past years and as a result, the district projects it will have sufficient cash available in its self insurance fund (Fund 67) to cover temporary shortfalls in the 2018-19 budget year and beyond and will not need to participate in the Tax Revenue Anticipation Note (TRAN) program. Cash flows for the 2018-19 and 2019-20 budget years have been prepared to identify periods of potential cash shortfalls and to assist in assessing the level of temporary loans needed from other funds.

2018-19 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, 2019 is currently projected to be \$20.5 million. The district anticipates it may need to borrow about \$5.0 million from Fund 67 between October and November 2018 that can be repaid in January 2019. Cash reserves are also expected to be available in the Transportation Enterprise Fund - Fund 63 for a temporary loan to the general fund should that be necessary.

Cash flow analysis of other funds indicate periodic cash loans to Fund 11— Adult Education Fund and 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 Funds 11 and 12 will be also made from the district's self-insurance fund—Fund 67.

2019-20 Cash Flow

The cash flow for 2019-20 is based on the multi-year projections and identifies that a temporary loan in the amount of \$3.5 million from Fund 67-Self-Insurance Fund in November 2019 may be necessary. It is expected this loan would be paid back in January 2020. Cash balances in the general fund are expected to drop to about \$5.7 million in May 2020, but bounce back to \$22.8 million by June 30th. Again, loans to Funds 11 and 12 are expected during the year and will be made from Fund 67.



Conclusion

Overall the financial outlook for California schools appears optimistic. The state has fully funded the Local Control Funding Formula two years ahead of schedule. Under guidance of its Local Control Accountability Plan (LCAP), Hemet USD is using the increased revenues to continue its work to improve educational opportunities for its students. With supplemental and concentration grant revenues, the district is providing targeted assistance 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 alternatives to suspension, 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.

Continuing with the positive financial outlook, there is also proposed state legislation to increase the LCFF base grants to a level of education funding that meets or exceeds the national average. Other legislation has been proposed to expand funding for Special Education in an effort to fund those services adequately. However, while the state economy appears to be stable and experiencing steady improvement, the district should plan with caution. The large influxes of one-time funds from the state that schools have seen annually over the last several years are not guaranteed to continue. This revenue source is likely to be one of the first items cut should even a minor recession occur. From experience we know that a booming economy can come to an end abruptly and with little warning as was experienced in 2007-08.

Looking forward, the district will continue to support staff in ensuring all students receive a quality education through prudent use of all its resources. It will continue to monitor the state economy and its own budget and make adjustments as necessary to remain fiscally solvent.



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**Unrestricted General Fund Summary
2018-19 Adopted Budget**

	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Adopted Budget
Revenues			
LCFF	\$ 195,739,591	\$ 204,178,597	\$ 221,269,152
Federal Revenue	672,364	890,302	845,586
State Revenue	8,875,245	7,473,034	10,859,211
Local Revenue	2,842,882	2,736,976	2,615,927
Total Revenues	\$ 208,130,082	\$ 215,278,909	\$ 235,589,876
Expenditures			
Certificated Salaries	89,315,151	92,753,738	98,430,903
Classified Salaries	23,496,861	25,283,153	28,598,742
Employee Benefits	33,221,866	35,096,378	39,369,049
Books and Supplies	10,419,004	16,260,414	13,513,455
Services & Operating Exp	23,680,002	25,991,980	27,422,963
Capital Outlay	2,117,696	1,894,161	769,104
Indirect Costs/Debt Srvc	(2,309,395)	(1,996,336)	(2,134,093)
	\$ -		
Total Expenditures	\$ 179,941,185	\$ 195,283,488	\$ 205,970,123
Excess (Deficiency)	\$ 28,188,897	\$ 19,995,421	\$ 29,619,753
Other Financing Sources (Uses)			
Transfers In/Other Sources	4,365,523	5,012,629	5,137,284
Transfers Out/Other Uses	1,959,625	632,946	495,000
Contributions	(28,850,211)	(32,042,693)	(36,234,847)
Total Other Sources (Uses)	\$ (26,444,313)	\$ (27,663,010)	\$ (31,592,563)
Net Increase (Decrease)	\$ 1,744,584	\$ (7,667,589)	\$ (1,972,810)
Beginning Fund Balance	\$ 28,635,851	\$ 30,380,436	\$ 22,712,847
Ending Fund Balance	\$ 30,380,435	\$ 22,712,847	\$ 20,740,037
Stores	207,286	245,788	245,788
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances			
Committed Balances	17,133,149	8,423,459	5,939,649
Reserve for Economic Uncertainty	13,015,000	14,018,600	14,529,600
Assigned Balances	-	-	-
Available for Board Designation	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2018-19 Adopted Budget**

	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Adopted Budget
Revenues			
LCFF	\$ -	\$ -	\$ -
Federal Revenue	17,308,485	17,964,410	17,297,560
State Revenue	15,552,177	17,940,987	16,192,581
Local Revenue	13,940,146	13,684,350	14,357,287
Total Revenues	\$ 46,800,808	\$ 49,589,747	\$ 47,847,428
Expenditures			
Certificated Salaries	20,972,265	24,755,856	24,752,666
Classified Salaries	12,989,885	13,782,890	15,836,841
Employee Benefits	18,571,617	22,088,169	23,476,457
Books and Supplies	4,698,843	4,869,443	3,632,652
Services & Operating Exp	9,153,345	10,937,055	8,422,865
Capital Outlay	4,409,884	347,360	48,242
Indirect Costs/Debt Srvc	5,554,515	5,274,092	5,430,430
Total Expenditures	\$ 76,350,354	\$ 82,054,865	\$ 81,600,153
Excess (Deficiency)	\$ (29,549,546)	\$ (32,465,118)	\$ (33,752,725)
Other Financing Sources (Uses)			
Transfers In/Other Sources	339,025	353,107	371,570
Transfers Out/Other Uses	2,000,000	2,400,372	2,500,000
Contributions	28,850,212	32,042,693	36,234,847
Total Other Sources (Uses)	\$ 27,189,237	\$ 29,995,428	\$ 34,106,417
Net Increase (Decrease)	\$ (2,360,309)	\$ (2,469,690)	\$ 353,692
Beginning Fund Balance	\$ 6,484,760	\$ 4,124,453	\$ 1,654,763
Ending Fund Balance	\$ 4,124,451	\$ 1,654,763	\$ 2,008,455
Stores	-	-	-
Revolving Cash	-	-	-
PrePaid Expenses	-	-	-
Legally Restricted Balances	4,124,451	1,654,763	2,008,455
Committed Balances	-	-	-
Reserve for Economic Uncertainty	-	-	-
Assigned Balances	-	-	-
Available for Board Designation	\$ -	\$ -	\$ -

**Combined General Fund Summary
2018-19 Adopted Budget**

	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 195,739,591	\$ 204,178,597	\$ 221,269,152
Federal Revenue	17,980,849	18,854,712	18,143,146
State Revenue	24,427,422	25,414,021	27,051,792
Local Revenue	16,783,028	16,421,326	16,973,214
Total Revenues	\$ 254,930,890	\$ 264,868,656	\$ 283,437,304
Expenditures			
Certificated Salaries	\$ 110,287,416	\$ 117,509,594	\$ 123,183,569
Classified Salaries	36,486,746	39,066,043	44,435,583
Employee Benefits	51,793,483	57,184,547	62,845,506
Books and Supplies	15,117,847	21,129,857	17,146,107
Services & Operating Exp	32,833,347	36,929,035	35,845,828
Capital Outlay	6,527,580	2,241,521	817,346
Indirect Costs/Debt Srvc	3,245,120	3,277,756	3,296,337
Total Expenditures	\$ 256,291,539	\$ 277,338,353	\$ 287,570,276
Excess (Deficiency)	\$ (1,360,649)	\$ (12,469,697)	\$ (4,132,972)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 4,704,548	\$ 5,365,736	\$ 5,508,854
Transfers Out/Other Uses	3,959,625	3,033,318	2,995,000
Contributions	1	-	-
Total Other Sources (Uses)	\$ 744,924	\$ 2,332,418	\$ 2,513,854
Net Increase (Decrease)	\$ (615,725)	\$ (10,137,279)	\$ (1,619,118)
Beginning Fund Balance	\$ 35,120,611	\$ 34,504,889	\$ 24,367,610
Ending Fund Balance	\$ 34,504,886	\$ 24,367,610	\$ 22,748,492
Stores	\$ 207,286	\$ 245,788	\$ 245,788
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances	4,124,451	1,654,763	2,008,455
Committed Balances	17,133,149	8,423,459	5,939,649
Reserve for Economic Uncertainty	13,015,000	14,018,600	14,529,600
Assigned Balances	-	-	-
Available for Board Designation	\$ -	\$ -	\$ -



2018-19 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
Elementary TK-5																	
Bautista Creek	18	134	144	142	141	132	139								850	86	936
Cawston	23	89	93	107	110	141	126								689	49	738
Fruitvale	21	110	115	149	149	142	123								809	18	827
Harmony	24	101	103	119	133	117	111								708	16	724
Hemet ES	32	156	161	134	103	116	114								816	12	828
JWiens	22	101	105	139	104	126	112								709	21	730
Little Lake	13	133	125	130	101	125	112								739	66	805
McSweeny	30	102	106	110	123	110	120								701	20	721
Ramona	25	105	94	94	98	94	85								595	16	611
Valle Vista	25	104	103	120	104	104	101								661	43	704
Whittier	25	122	135	147	141	126	128								824	16	840
Winchester	17	80	82	100	82	63	82								506	18	524
K-8																	
Cottonwood	1	24	26	22	27	23	21	29	26	25					224	2	226
Hamilton K-8	11	57	45	33	51	41	46	40	42	42					408	16	424
Idyllwild	6	31	31	36	28	37	36	46	37	40					328	2	330
Middle Schools 6-8																	
Acacia								280	258	232					770	79	849
Dartmouth								369	388	336					1,093	60	1,153
Diamond Valley								352	325	333					1,010	68	1,078
Rancho Viejo								418	444	392					1,254	84	1,338
High Schools 9-12																	
Hamilton HS											83	62	79	66	290	7	297
Hemet HS											640	616	546	484	2,286	181	2,467
Tahquitz HS											457	406	327	324	1,514	73	1,587
West Valley HS											476	420	384	358	1,638	144	1,782
Traditional Totals	293	1,449	1,468	1,582	1,495	1,497	1,456	1,534	1,520	1,400	1,656	1,504	1,336	1,232	19,422	1,097	20,519
Alternative Schools																	
Alessandro Continuation HS													113	247	360	10	370
ASPIRE CDS								0	6	7	9	19	16	9	66	8	74
Family Tree IS ES	0	3	5	6	7	8	9	15	27	32					112		112
HHJCPHS IS HS											44	68	98	112	322	4	326
Total Alt Schools	0	3	5	6	7	8	9	15	33	39	53	87	227	368	860	22	882
Total District Schools	293	1,452	1,473	1,588	1,502	1,505	1,465	1,549	1,553	1,439	1,709	1,591	1,563	1,600	20,282	1,119	21,401
Reg Ed	K-3 Total		6,308		Gr 4-5		2,970		Gr 6-8		4,541		Gr 9-12		6,463		20,282
Non Public Schools & County																	42
Total with County & NPS																	21,443
CHARTERS																	
Western Center Academy								128	136	136	72	72	72	72	688	0	688
Total Charters	0	0	0	0	0	0	0	128	136	136	72	72	72	72	688	0	688

2018-19 Adopted Budget
Site Allocations - Unrestricted General Fund

As of 5/31/18

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	\$ 70,200	\$ 24,225	\$ 94,425	\$ -		\$ 11,800	\$ 68,800	2,175	\$ 60,840	\$ 26,380	\$ 264,420
Cawston	55,350	\$ 19,100	74,450			8,250	56,975	2,175	36,900	21,695	200,445
Fruitvale	62,025	\$ 21,400	83,425			12,750	66,475	2,175	53,755	21,170	239,750
Harmony	54,300	\$ 18,750	73,050			6,000	59,350	2,175	36,200	18,165	194,940
Hemet Elementary	62,100	\$ 21,425	83,525			13,550	64,150	2,175	53,820	20,220	237,440
JWiens	54,750	\$ 18,900	73,650			6,100	61,200	2,175	51,100	19,590	213,815
Little Lake	60,375	\$ 20,825	81,200			4,325	59,900	2,175	52,325	20,430	220,355
McSweeny	54,075	\$ 18,650	72,725			5,625	57,625	2,175	50,470	18,510	207,130
Ramona	45,825	\$ 15,825	61,650			3,100	54,075	2,175	42,770	17,615	181,385
Valle Vista	52,800	\$ 18,225	71,025			6,350	52,250	2,175	45,760	17,430	194,990
Whittier	63,000	\$ 21,750	84,750			3,100	64,700	2,175	58,800	21,170	234,695
Winchester	39,300	\$ 13,550	52,850			5,000	43,400	2,175	36,680	13,270	153,375
Cottonwood	24,410	\$ 3,725	28,135		15,000	15,775	26,900	2,175	14,690	8,425	111,100
Hamilton K-8	45,790	\$ 7,350	53,140		15,000	14,000	40,425	2,175	29,680	13,165	167,585
Idyllwild	35,640	\$ 5,300	40,940		15,000	14,000	35,150	2,175	16,500	10,585	134,350
Acacia	89,995		89,995		26,325	26,900	53,175	3,800	67,920	22,380	290,495
Dartmouth	122,220		122,220		26,325	31,400	70,425	3,800	80,710	26,065	360,945
Diamond Valley	114,270		114,270		26,325	25,825	67,950	3,800	75,460	27,380	341,010
Rancho Viejo	141,830		141,830		26,325	25,150	82,125	3,800	93,660	30,805	403,695
Hamilton HS	40,095		40,095	175,000	185,000	56,000	39,525	4,350	19,305	12,640	531,915
Hemet High	333,045		333,045	237,000	186,000	90,475	153,875	10,855	160,355	56,345	1,227,950
Tahquitz High	214,245		214,245	237,000	186,000	55,500	114,525	6,525	111,090	42,915	967,800
West Valley High	240,570		240,570	237,000	186,000	66,000	115,625	8,700	124,740	46,600	1,025,235
Alessandro	44,400		44,400			12,000	35,000	2,175	18,500	10,530	122,605
Aspire CDS *	64,970		64,970						5,180	7,370	77,520
Family Tree	8,400	1,000	9,400			1,000	8,125		5,600	3,395	27,520
HHJCPHS	24,450		24,450			19,575	35,050		6,520	11,060	96,655
Total Site Allocations	\$ 2,218,430	\$ 250,000	\$ 2,468,430	\$ 886,000	\$ 893,300	\$ 539,550	\$ 1,586,775	\$ 80,430	\$ 1,409,330	\$ 565,305	\$ 8,429,120
District Office/Centralized	\$ 78,950		\$ 78,950	\$ 83,215	\$ 170,100	\$ 410,450	\$ 517,225	\$ 114,570	\$ 89,352	\$ 54,765	\$ 1,597,577
Total 2018-19 Allocations	\$ 2,297,380	\$ 250,000	\$ 2,547,380	\$ 969,215	\$ 1,063,400	\$ 950,000	\$ 2,104,000	\$ 195,000	\$ 1,498,682	\$ 620,070	\$ 10,026,697

* District Admin Allocation will be distributed to sites for CIF additional stipends when earned

2018-19 Adopted Budget
Site Allocations - Restricted General Fund

5/31/2018

	Resource 3010	Resource 3550	Resource 4510	Resource 6387	Resource 7010	
Site Name	Preliminary Title I	Carl Perkin CTE	Indian Ed	CTEIG	AG CTE	Total Allocations
Bautista Creek	\$ 101,023					\$ 101,023
Cawston	79,594					79,594
Fruitvale	104,641					104,641
Harmony	87,525					87,525
Hemet Elementary	99,075					99,075
JWiens	97,544					97,544
Little Lake	93,370					93,370
McSweeny	90,308					90,308
Ramona	83,212					83,212
Valle Vista	75,280					75,280
Whittier	103,806					103,806
Winchester	62,618					62,618
Cottonwood	22,960					22,960
Hamilton K-8	48,703					48,703
Idyllwild	27,830					27,830
Acacia	100,327					100,327
Dartmouth	119,112					119,112
Diamond Valley	129,827					129,827
Rancho Viejo	160,440					160,440
Hamilton HS	28,804	10,000	14,500	20,000		73,304
Hemet High	231,685	59,809		117,200	20,020	428,714
Tahquitz High	177,416	45,170		50,000	9,733	282,319
West Valley High	206,638	55,375		250,200	4,909	517,122
Alessandro	38,684					38,684
Aspire	11,967	-				11,967
Family Tree	11,828					11,828
HHJ	28,804					28,804
Total Site Allocations	\$ 2,423,021	\$ 170,354	\$ 14,500	\$ 437,400	\$ 34,662	\$ 3,079,937
District Office	5,962,815	\$ 170,354		\$ 437,400		\$ 6,133,169
Total 2018-19 Allocations	\$ 8,385,836	\$ 340,708	\$ 14,500	\$ 874,800	\$ 34,662	\$ 9,213,106

**2018-19 Adopted Budget
Department Budgets**

Department Description	Resource 0000 Dept Discretionary	Res 0000 OneTime Money Charges	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	\$ 47,000					\$ 5,430				\$ 52,430
515 Public Information (new)	37,300									
520 Superintendent	70,000									70,000
525 Cabinet (new)	32,000									32,000
530 Security (newish)	139,425									139,425
610 Ed Svcs Admin	242,000	1,818,050		-	-		7,370			2,067,420
620 Secondary Ed	305,000			43,150	7,125					355,275
625 Assessment	549,000			5,400	175,775					730,175
635 EL/Literacy	55,000			7,000	42,700					104,700
640 Elementary Ed	291,500			50,000	203,075					544,575
645 Professional Development	168,500				4,500		10,530			183,530
650 Pupil Services	94,000					4,350				98,350
660 Special Education										-
662 Health Services	158,400			67,750	2,500					228,650
665 Student Services (new)	107,000					2,175				109,175
670 CWA	37,000			-	-	2,550				39,550
675 Centralized Enrollment	28,425			55,725	2,000	2,175				88,325
710 Business Services	153,500									153,500
730 Custodial/Plant Operations	456,000			110,000	33,000	27,150				626,150
731 M & O								7,500,000	2,000,000	9,500,000
732 Grounds	822,000			30,000	14,500	27,150				893,650
740 Facilities	31,700									31,700
770 Fiscal Services	122,500					19,590				142,090
771 District-Wide				9,425	4,550	2,825				16,800
774 Purchasing/Whs/PrintShop	157,750		1,500,766	32,000	27,500	21,175				1,739,191
780 Energy Mngmnt	13,300									13,300
790 Technology	80,000									80,000
810 Human Resources	200,850									200,850
860 Risk Mng/Benefits	231,450									231,450
Totals	\$ 4,630,600	\$ 1,818,050	\$ 1,500,766	\$ 410,450	\$ 517,225	\$ 114,570	\$ 17,900	\$ 7,500,000	\$ 2,000,000	\$ 18,472,261

Hemet Unified (67082) - May Revise	43234										v19.1a	43234										v19.1a				
LOCAL CONTROL FUNDING FORMULA	2017-18					2018-19					2019-20					2020-21										
CALCULATE LCFF TARGET	COLA 1.560%					COLA 3.000%					COLA 2.570%					COLA 2.670%										
Unduplicated as % of Enrollment	3 yr average 82.47% 82.47% 2017-18					3 yr average 82.82% 82.82% 2018-19					3 yr average 83.34% 83.34% 2019-20					3 yr average 83.26% 83.26% 2020-21										
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET		
Grades TK-3	5,980.83	7,193	748	1,310	1,091	61,850,663	6,086.00	7,409	771	1,355	1,138	64,954,498	6,100.00	7,599	790	1,398	1,189	66,953,599	6,114.00	7,802	811	1,434	1,217	68,869,647		
Grades 4-6	4,575.82	7,301		1,204	1,003	43,506,985	4,653.50	7,520		1,246	1,046	45,658,489	4,663.50	7,713		1,286	1,093	47,061,873	4,674.50	7,919		1,319	1,119	48,412,051		
Grades 7-8	3,029.27	7,518		1,240	1,033	29,638,420	3,078.50	7,744		1,283	1,077	31,104,876	3,085.50	7,943		1,324	1,126	32,065,943	3,093.50	8,155		1,358	1,152	32,999,019		
Grades 9-12	6,477.67	8,712	227	1,474	1,228	75,407,660	6,463.50	8,973	233	1,525	1,281	77,635,919	6,478.50	9,204	239	1,574	1,338	80,042,077	6,493.50	9,450	246	1,615	1,370	82,341,624		
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL BASE	20,063.59	155,635,685	5,944,092	26,650,969	22,192,982	210,423,728	20,281.50	161,922,384	6,198,301	27,847,511	23,385,588	219,353,784	20,327.50	166,459,717	6,367,362	28,806,818	24,489,598	226,123,495	20,375.50	171,309,862	6,555,855	29,618,200	25,132,426	232,616,343		
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						-						-						-								
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						212,339,096						221,269,152						228,038,863								
Funded based on Target Formula (based on prior year P-2 certification)						FALSE						FALSE						TRUE								
ECONOMIC RECOVERY TARGET PAYMENT						5/8						3/4						100%								
CALCULATE LCFF FLOOR						12-13	17-18						12-13	18-19						12-13	20-21					
Current year Funded ADA times Base per ADA						Rate	ADA						Rate	ADA						Rate	ADA					
Current year Funded ADA times Other RL per ADA						5,329.96	20,063.59						5,329.96	20,281.50						5,329.96	20,375.50					
Necessary Small School Allowance at 12-13 rates						49.72	20,063.59						49.72	20,281.50						49.72	20,375.50					
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						\$ 3,665.97	20,063.59						\$ 4,008.21	20,281.50						\$ 4,758.62	20,375.50					
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						197,137,461						206,049,739						221,735,541								
CALCULATE LCFF PHASE-IN ENTITLEMENT						2017-18						2018-19						2019-20								
LOCAL CONTROL FUNDING FORMULA TARGET						212,339,096						221,269,152						228,038,863								
LOCAL CONTROL FUNDING FORMULA FLOOR						197,137,461						206,049,739						221,735,541								
LCFF Need (LCFF Target less LCFF Floor, if positive)						15,201,635						15,219,413						-								
Current Year Gap Funding						45.17%	6,866,579						100.00%	15,219,413						100.00%	-					
ECONOMIC RECOVERY PAYMENT						-						-						-								
Miscellaneous Adjustments						-						-						-								
LCFF Entitlement before Minimum State Aid provision						204,004,040						221,269,152						228,038,863								
CALCULATE STATE AID						204,004,040						221,269,152						228,038,863								
Transition Entitlement						(29,309,349)						(27,563,713)						(27,569,746)								
Local Revenue (including RDA)						174,694,691						193,705,439						200,469,117								
Gross State Aid						-						-						-								
CALCULATE MINIMUM STATE AID						12-13 Rate	17-18 ADA						12-13 Rate	18-19 ADA						12-13 Rate	19-20 ADA					
2012-13 RL/Charter Gen BG adjusted for ADA						5,379.69	20,063.59						5,379.69	20,281.50						5,379.69	20,375.50					
2012-13 NSS Allowance (deficit)						-						-						-								
Minimum State Aid Adjustments						-						-						-								
Less Current Year Property Taxes/In Lieu						(29,309,349)						(27,563,713)						(27,569,746)								
Subtotal State Aid for Historical RL/Charter General BG						78,626,545						81,544,470						81,785,302								
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						94,275,793						97,193,718						97,435,150								
CHARTER SCHOOL MINIMUM STATE AID OFFSET						-						-						-								
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						174,694,691						193,705,439						200,469,117								
Additional State Aid (Additional SA)						-						-						-								
(before COE transfer, Choice & Charter Supplemental)						204,004,040						221,269,152						228,038,863								
CHANGE OVER PRIOR YEAR						4.08%	8,001,940						8.46%	17,265,112						3.06%	6,769,711					
LCFF Entitlement PER ADA						10.168						10.910						11.218								
PER ADA CHANGE OVER PRIOR YEAR						3.43%	337						7.30%	742						2.82%	308					
BASIC AID STATUS (school districts only)						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid								
LCFF SOURCES INCLUDING EXCESS TAXES						Increase	2017-18						Increase	2018-19						Increase	2019-20					
State Aid						4.84%	8,072,139						10.88%	19,010,748						3.49%	6,763,678					
Property Taxes net of in-lieu						-0.24%	(70,199)						-5.96%	(1,745,636)						0.02%	6,033					
Charter in-Lieu Taxes						0.00%	-						0.00%	-						0.00%	-					
LCFF pre COE, Choice, Supp						4.08%	8,001,940						8.46%	17,265,112						3.06%	6,769,711					

Hemet Unified (67082) - May Revise

LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant

	2017-18	2018-19	2019-20	2020-21
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	48,843,951	51,233,099	53,296,416	54,750,626
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		44,582,351	51,233,099	53,296,416
3. Difference [1] less [2]	48,843,951	6,650,748	2,063,317	1,454,210
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	22,062,813	6,650,748	2,063,317	1,454,210
<i>GAP funding rate</i>	45.17%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	48,843,951	51,233,099	53,296,416	54,750,626
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation.</i>	153,244,721	168,120,685	172,827,079	177,865,717
<i>LCFF Phase-In Entitlement</i>	204,004,040	221,269,152	228,038,863	234,531,711
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	31.87%	30.47%	30.84%	30.78%

*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 & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 48,843,951	\$ 51,233,099	\$ 53,296,416	\$ 54,750,626
Current year Percentage to Increase or Improve Services	31.87%	30.47%	30.84%	30.78%

COMBINED GENERAL FUND –2018-19 LCAP INITIATIVES

	2018-19 FTE's Added	2018-19 Budget	Cumulative Cost
Project Lead The Way	(1.8000)	\$484,653	\$484,653
Music		1,001,084	1,485,737
Tech Know -Technology Integration Project		918,276	2,404,013
STEAM Enrichment		236,820	2,640,833
Field Trips		295,223	2,936,056
CTE	2.5000	1,104,105	4,040,161
Summer School		1,017,602	5,057,763
Credit Recovery	(0.6000)	539,400	5,597,163
Foreign Language Teachers		269,098	5,866,261
SAT/PSAT Tests		138,362	6,004,623
CCGI - College/Career Planning Contract		53,380	6,058,003
AVID	0.9000	1,485,572	7,543,575
Extended Day Kindergarten	4.1250	800,000	8,343,575
Science/Social Studies		\$1,298,971	9,642,546
Math PD & Curriculum		619,350	10,261,896
Math & ELA		768,285	11,030,181
CTI New Tchr Support		254,600	11,284,781
Natl Institute for School Leadership (NISL)		275,225	11,560,006
Prof Development (2 addl work days)		1,000,000	12,560,006
Reading Intervention	18.5625	4,108,325	16,668,331
Read 180 /System 44		406,900	17,075,231
English 3D	2.8000	750,000	17,825,231
Imagine Learning		492,350	18,317,581
EL Site Leads & Support		233,510	18,551,091
Student Support Services		818,550	19,369,641
Lower Class Size - All Grades -		7,865,410	27,235,051
Expand Instructional Time (12 min/day)		5,419,457	32,654,508
Site Allocations - augmentation (res 0001)		1,324,215	33,978,723
Site Allocations - supplemental (res 0707)		1,498,682	35,477,405
After School Athletics (MS/HS)		1,063,400	36,540,805
Expand School Day (0/7th Pd)		386,693	36,927,498
SAFE Program at Harmony & Hemet ES		89,325	37,016,823
Counseling Services	7.5000	3,272,500	40,289,323
BARR	1.3000	2,012,429	42,301,752
Options Support - CDS	2.0000	1,844,575	44,146,327
Tier 2 Intervention Support	(1.0000)	612,727	44,759,054

COMBINED GENERAL FUND –2018-19 LCAP INITIATIVES

	2018-19 FTE's Added	208-19 Budget	Cumulative Cost
Pupil Services Intervention Team	4.0000	531,274	45,290,328
PBIS		866,040	46,156,368
PLUS - Peer Leadership		13,875	46,170,243
IT Support / Technology Upgrades		1,474,840	47,645,083
Intergrated Systems of Support		852,475	48,497,558
Supplemental Asst Principals	2.0000	617,900	49,115,458
Elementary Parent Liason		772,066	49,887,524
Parent Engagement/Parent Ctr		254,450	50,141,974
BlackBoard/Parent Link		65,125	50,207,099
Alternative to Suspension (ATS)	7.0000	976,000	51,183,099
AACCESS		50,000	51,233,099
	22.8000	51,233,099	



Hemet Unified School District
2018-19 Adopted Budget Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2016-17	Estimated Actuals 2017-18	Percent of Change %	Adopted Budget 2018-19	Percent of Change %	Projected Budget 2019-20	Percent of Change %	Projected Budget 2020-21	Percent of Change %
COLA Actual/Projection %	0.00%	1.56%	#DIV/0!	3.000%	92.31%	2.41%	-19.67%	2.80%	16.18%
LCFF Gap %	56.08%	44.97%	-19.81%	100.000%	122.37%	100.00%	0.00%	100.00%	0.00%
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	19,971.00	20,044.21	0.37%	20,262.50	1.09%	20,308.50	0.23%	20,356.50	0.24%
REVENUES									
LCFF	\$195,739,591	\$204,178,597	4.31%	\$221,269,152	8.37%	\$228,038,863	3.06%	\$234,531,711	2.85%
FEDERAL	\$672,364	\$890,302	32.41%	\$845,586	-5.02%	\$845,000	-0.07%	\$845,000	0.00%
STATE	\$8,875,245	\$7,473,034	-15.80%	\$10,859,211	45.31%	\$7,494,176	-30.99%	\$7,750,000	3.41%
LOCAL	\$2,842,882	\$2,736,976	-3.73%	\$2,615,927	-4.42%	\$2,600,000	-0.61%	\$2,600,000	0.00%
CONTRIBUTIONS	(\$28,850,212)	(\$32,042,693)	11.07%	(\$36,234,847)	13.08%	(\$35,479,780)	-2.08%	(\$37,966,694)	7.01%
REVENUE TOTALS	\$179,279,870	\$183,236,216	2.21%	\$199,355,029	8.80%	\$203,498,259	2.08%	\$207,760,017	2.09%
EXPENDITURES									
Certificated Salaries	\$89,315,151	\$92,753,738	3.85%	\$98,430,903	6.12%	\$100,826,909	2.43%	\$102,298,981	1.46%
Classified Salaries	\$23,496,861	\$25,283,153	7.60%	\$28,598,742	13.11%	\$28,003,473	-2.08%	\$28,468,259	1.66%
Benefits	\$33,221,865	\$35,096,378	5.64%	\$39,369,049	12.17%	\$42,111,583	6.97%	\$45,245,118	7.44%
Books & Supplies	\$10,419,004	\$16,260,414	56.06%	\$13,513,455	-16.89%	\$11,763,455	-12.95%	\$10,131,090	-13.88%
Contracts & Services	\$23,680,002	\$25,991,980	9.76%	\$27,422,963	5.51%	\$28,086,479	2.42%	\$28,367,344	1.00%
Capital Outlay	\$2,117,695	\$1,894,161	-10.56%	\$769,104	-59.40%	\$250,000	-67.49%	\$250,000	0.00%
Other Outgo	\$142,609	\$334,227	134.37%	\$340,000	1.73%	\$340,000	0.00%	\$340,000	0.00%
Support Costs	(\$2,452,003)	(\$2,330,563)	-4.95%	(\$2,474,093)	6.16%	(\$2,474,093)	0.00%	(\$2,474,093)	0.00%
Total Expenditures	\$179,941,184	\$195,283,488	8.53%	\$205,970,123	5.47%	\$208,907,806	1.43%	\$212,626,699	1.78%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$4,365,523	\$5,012,629	14.82%	\$5,137,284	2.49%	\$5,500,000	7.06%	\$5,750,000	4.55%
Transfers Out & Other Uses	\$1,959,625	\$632,946	-67.70%	\$495,000	-21.79%	\$495,000	0.00%	\$495,000	0.00%
Total Sources & Uses	\$2,405,898	\$4,379,683	82.04%	\$4,642,284	6.00%	\$5,005,000	7.81%	\$5,255,000	5.00%
NET INCREASE (DECREASE) IN FUND BALANCE	\$1,744,584	(\$7,667,589)	-539.51%	(\$1,972,810)	-74.27%	(\$404,547)	-79.49%	\$388,318	-195.99%
FUND BALANCE, RESERVES									
Beginning Balance	\$28,635,852	\$30,380,436	6.09%	\$22,712,847	-25.24%	\$20,740,037	-8.69%	\$20,335,490	-1.95%
Ending Balance	\$30,380,436	\$22,712,847	-25.24%	\$20,740,037	-8.69%	\$20,335,490	-1.95%	\$20,723,808	1.91%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$245,788	\$245,788		\$245,788		\$245,788		\$245,788	
Economic Uncert. Base	\$13,015,000	\$14,018,600		\$14,529,600		\$14,674,650		\$14,903,000	
Total Designated - Reserve for EU	\$13,015,000	\$14,018,600		\$14,529,600		\$14,674,650		\$14,903,000	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Other Committed Balances	\$5,325,978	\$1,383,660		\$613,782		\$330,000		\$330,000	
Textbook adoptions - Committed	\$6,000,000	\$2,543,299		\$2,104,427		\$1,557,250		\$1,717,218	
Instructional Mtrs/Srvcs - Committed	\$0	\$1,313,698		\$38,638		\$320,000		\$320,000	
LCAP - S/C Carry Over	\$5,768,670	\$3,182,802		\$3,182,802		\$3,182,802		\$3,182,802	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$30,380,436	\$22,712,847		\$20,740,037		\$20,335,490		\$20,723,808	

Hemet Unified School District
2018-19 Adopted Budget Multi-Year Projections
Restricted General Fund

DESCRIPTION	Audited Actuals 2016-17	Percent of Change over PY	Estimated Actuals 2017-18	Percent of Change over PY	Adopted Budget 2018-19	Percent of Change over PY	Projected Budget 2019-20	Percent of Change over PY	Projected Budget 2020-21	Percent of Change over PY
REVENUES										
REVENUE LIMIT	\$0		\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$17,308,486		\$17,964,410	3.79%	\$17,297,560	-3.71%	\$17,297,560	0.00%	\$17,112,961	-1.07%
STATE	\$15,552,177		\$17,940,987	15.36%	\$16,192,581	-9.75%	\$16,192,581	0.00%	\$14,528,704	-10.28%
LOCAL	\$13,940,146		\$13,684,350	-1.83%	\$14,357,287	4.92%	\$14,357,287	0.00%	\$14,260,411	-0.67%
CONTRIBUTIONS	\$28,850,212		\$32,042,693	11.07%	\$36,234,847	13.08%	\$35,479,780	-2.08%	\$37,966,694	7.01%
REVENUE TOTALS	\$75,651,021		\$81,632,440	7.91%	\$84,082,275	3.00%	\$83,327,208	-0.90%	\$83,868,770	0.65%
EXPENDITURES										
Certificated Salaries	\$20,972,263		\$24,755,856	18.04%	\$24,752,666	-0.01%	\$25,359,107	2.45%	\$25,731,886	1.47%
Classified Salaries	\$12,989,885		\$13,782,890	6.10%	\$15,836,841	14.90%	\$15,769,927	-0.42%	\$16,033,285	1.67%
Benefits	\$18,571,617		\$22,088,169	18.94%	\$23,476,457	6.29%	\$24,463,548	4.20%	\$25,302,410	3.43%
Books & Supplies	\$4,698,843		\$4,869,443	3.63%	\$3,632,652	-25.40%	\$3,032,652	-16.52%	\$2,782,652	-8.24%
Contracts & Services	\$9,153,345		\$10,937,055	19.49%	\$8,422,865	-22.99%	\$7,622,865	-9.50%	\$7,322,865	-3.94%
Capital Outlay	\$4,409,884		\$347,360	-92.12%	\$48,242	-86.11%	\$25,000	-48.18%	\$25,000	0.00%
Other Outgo	\$3,991,825		\$3,847,731	-3.61%	\$3,944,296	2.51%	\$3,944,296	0.00%	\$3,847,567	-2.45%
Support Costs	\$1,562,690		\$1,426,361	-8.72%	\$1,486,134	4.19%	\$1,372,466	-7.65%	\$1,389,116	1.21%
Total Expenditures	\$76,350,352		\$82,054,865	7.47%	\$81,600,153	-0.55%	\$81,589,861	-0.01%	\$82,434,781	1.04%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$339,025		\$353,107	4.15%	\$371,570	5.23%	\$371,570	0.00%	\$375,000	0.92%
Transfers Out & Other Uses	\$2,000,000		\$2,400,372	20.02%	\$2,500,000	4.15%	\$2,500,000	0.00%	\$2,500,000	0.00%
Total Sources & Uses	\$ (1,660,975)		\$ (2,047,265)	23.26%	\$ (2,128,430)	3.96%	\$ (2,128,430)	0.00%	\$ (2,125,000)	-0.16%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,360,306)		(\$2,469,690)	4.63%	\$353,692	-114.32%	(\$391,083)	-210.57%	(\$691,011)	76.69%
FUND BALANCE, RESERVES										
Beginning Balance	\$6,484,759		\$4,124,453	-36.40%	\$1,654,763	-59.88%	\$2,008,455	21.37%	\$1,617,372	-19.47%
Ending Balance	\$4,124,453		\$1,654,763	-59.88%	\$2,008,455	21.37%	\$1,617,372	-19.47%	\$926,361	-42.72%
Reserve Amounts:										
Prop 39 Energy	\$544,424		\$0		\$0		\$0		\$0	
Educator Effectiveness	\$490,830		\$0		\$0		\$0		\$0	
Restricted Lottery	\$280,397		\$0		\$0		\$0		\$0	
Spec Ed Low Incidence Equip	\$232,480		\$184,281		\$184,282		\$190,000		\$0	
Spec Ed Mental Health	\$583,092		\$76,100		\$0		\$0		\$0	
Learning Communities	\$0		\$81,717		\$102,144		\$0		\$0	
College Readiness Block Grant	\$625,777		\$285,691		\$1		\$0		\$0	
Routine Restricted Maintenance	\$1,037,900		\$498,294		\$687,915		\$635,767		\$690,888	
Other Restricted - Redevelopment	\$329,553		\$528,680		\$1,034,113		\$791,605		\$235,473	
Unappropriated	\$0		\$0		\$0		\$0		\$0	
Total Legally Restricted Balances	\$4,124,453		\$1,654,763		\$2,008,455		\$1,617,372		\$926,361	

Hemet Unified School District
2018-19 Adopted Budget Multi-Year Projections
Combined General Fund

DESCRIPTION	Audited Actuals 2016-17	Estimated Actuals 2017-18	Percent of Change over PY	Adopted Budget 2018-19	Percent of Change over PY	Projected Budget 2019-20	Percent of Change over PY	Projected Budget 2020-21	Percent of Change over PY
COLA Actual/Projection %	-	1.56%		3.00%		2.41%		2.80%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	19,971.00	20,044.21	0.37%	20,263	1.09%	20,309	0.23%	20,357	0.24%
REVENUES									
REVENUE LIMIT/LCFF	195,739,591.00	\$204,178,597	4.31%	\$221,269,152	8.37%	\$228,038,863	3.06%	\$234,531,711	2.85%
FEDERAL	17,980,850.00	\$18,854,712	4.86%	\$18,143,146	-3.77%	\$18,142,560	0.00%	\$17,957,961	-1.02%
STATE	24,427,422.00	\$25,414,021	4.04%	\$27,051,792	6.44%	\$23,686,757	-12.44%	\$22,278,704	-5.94%
LOCAL	16,783,028.00	\$16,421,326	-2.16%	\$16,973,214	3.36%	\$16,957,287	-0.09%	\$16,860,411	-0.57%
CONTRIBUTIONS	-	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	254,930,891.00	\$264,868,656	3.90%	\$283,437,304	7.01%	\$286,825,467	1.20%	\$291,628,787	1.67%
EXPENDITURES									
Certificated Salaries	110,287,414.00	\$117,509,594	6.55%	\$123,183,569	4.83%	\$126,186,016	2.44%	\$128,030,867	1.46%
Classified Salaries	36,486,746.00	\$39,066,043	7.07%	\$44,435,583	13.74%	\$43,773,400	-1.49%	\$44,501,544	1.66%
Benefits	51,793,482.00	\$57,184,547	10.41%	\$62,845,506	9.90%	\$66,575,131	5.93%	\$70,547,528	5.97%
Books & Supplies	15,117,847.00	\$21,129,857	39.77%	\$17,146,107	-18.85%	\$14,796,107	-13.71%	\$12,913,742	-12.72%
Contracts & Services	32,833,347.00	\$36,929,035	12.47%	\$35,845,828	-2.93%	\$35,709,344	-0.38%	\$35,690,209	-0.05%
Capital Outlay	6,527,579.00	\$2,241,521	-65.66%	\$817,346	-63.54%	\$275,000	-66.35%	\$275,000	0.00%
Other Outgo	4,134,434.00	\$4,181,958	1.15%	\$4,284,296	2.45%	\$4,284,296	0.00%	\$4,187,567	-2.26%
Support Costs	(889,313.00)	(\$904,202)	1.67%	(\$987,959)	9.26%	(\$1,101,627)	11.51%	(\$1,084,977)	-1.51%
Total Expenditures	256,291,536.00	\$277,338,353	8.21%	\$287,570,276	3.69%	\$290,497,667	1.02%	\$295,061,480	1.57%
OTHER SOURCES & USES									
Transfers In & Other Sources	4,704,548.00	\$5,365,736	14.05%	\$5,508,854	2.67%	\$5,871,570	6.58%	\$6,125,000	4.32%
Transfers Out & Other Uses	3,959,625.00	\$3,033,318	-23.39%	\$2,995,000	-1.26%	\$2,995,000	0.00%	\$2,995,000	0.00%
Total Sources & Uses	744,923.00	\$2,332,418	213.11%	\$2,513,854	7.78%	\$2,876,570	14.43%	\$3,130,000	8.81%
NET INCREASE (DECREASE) IN FUND BALANCE	(615,722.00)	(\$10,137,279)	1546.41%	(\$1,619,118)	-84.03%	(\$795,630)	-50.86%	(\$302,693)	-61.96%
FUND BALANCE, RESERVES									
Beginning Balance	35,120,611.00	\$34,504,889	-1.75%	\$24,367,610	-29.38%	\$22,748,492	-6.64%	\$21,952,862	-3.50%
Ending Balance	34,504,889.00	\$24,367,610	-29.38%	\$22,748,492	-6.64%	\$21,952,862	-3.50%	\$21,650,169	-1.38%
Reserve Amounts:									
Revolving Cash	25,000.00	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$245,788	\$245,788		\$245,788		\$245,788		\$245,788	
Economic Uncert.	13,015,000.00	14,018,600		14,529,600		14,674,650		14,903,000	
Total Designated - Reserve for EU	13,015,000.00	14,018,600		14,529,600		14,674,650		14,903,000	
Legally Restricted Balances	4,124,453.00	1,654,763		2,008,455		1,617,372		926,361	
Other Commitments	5,325,978.00	1,383,660		613,782		330,000		330,000	
Textbook adoptions - Committed	6,000,000.00	2,543,299		2,104,427		1,557,250		1,717,218	
Instructional Mtrs/Srvcs - Committed	-	1,313,698		38,638		320,000		320,000	
LCAP - S/C Carry Over & Reserves	5,768,670.00	3,182,802		3,182,802		3,182,802		3,182,802	
Unappropriated	-	-		-		-		-	
Total EFB	34,504,889.00	24,367,610		22,748,492		21,952,862		21,650,169	
% of Reserve (9789)	5.00%	5.00%		5.00%		5.00%		5.00%	

5/19/2018

**SUMMARY OF ASSUMPTIONS
2018-19 through 2020-21**

Hemet USD	2018-19	2019-20	2020-21
District Enrollment Projections			
District K-12 ENROLLMENT (include NPS & Community Day)	21,401	21,450	21,500
Fund 01 and/or Fund 09 Charter Projections			
Charter School ENROLLMENT	671	671	671
Charter School ADA PROJECTIONS	656.23	667.23	667.23
Direct - Funded Charter Projections			
Charter School ENROLLMENT			
Charter School ADA PROJECTIONS			
GAP Funding Reserved in Ending Fund Balance	100.00%	100.00%	100.00%
CalSTRS Percentage Increase in Employee Benefits	1.85%	1.85%	1.85%
CalSTRS Percentage Increase in Ending Fund Balance	0.00%	0.00%	0.00%
One Percent Salary Change (Include Management) - All Funds			
Certificated (Salaries & Fixed Charges)	\$ 1,318,700	\$ 1,335,000	\$ 1,350,000
Classified (Salaries & Fixed Charges)	\$ 647,500	\$ 654,000	\$ 660,500
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Certificated FTE (Increase/Decrease)	-	-	-
Number of Classified FTE (Increase/Decrease)	11.70	-	-
Certificated (Salaries only)	\$ -	\$ -	\$ -
Classified (Salaries only)	\$ 388,500	\$ -	\$ -
Management (Salaries only)	\$ 240,000	\$ -	\$ -
Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -
Gap Contingency Plan			
Use the box below to note what the contingency plan is, should gap funding not materialize.			

	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
2017-18 Estimated Actuals	\$117,509,594	\$39,066,043	\$57,184,547	\$21,129,857	\$36,929,035	\$2,241,521	\$4,181,958	(\$904,202)	\$3,033,318	\$280,371,671	\$204,178,597	\$18,854,712	\$25,414,021	\$16,421,326	\$5,365,736	\$270,234,392
2018-19 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/Gap										-	17,090,555					17,090,555
Step & Column	1,383,171	538,640	372,439							2,294,250						-
Negotiations	2,934,577	3,336,953	881,140							7,152,670						-
STRS/PERS			2,829,904							2,829,904						-
STRS on Behalf										-						-
LCAP Growth (S&C, STRS/PERS, misc adj)	3,510,909	612,666	1,645,703	250,558	586,115	14,062		755,245		7,375,258						-
Textbook Adoptions				(4,000,000)						(4,000,000)						-
Growth/Reductions	(1,048,618)	881,281	(68,227)	230,692			102,338	(743,843)		(646,377)				551,888	143,118	695,006
Deferred Maintenance										-						-
Carry Over/One-Time Funds	(1,106,064)				(1,321,682)	45,513		(95,159)		(2,477,392)		(711,566)	1,637,771			926,205
New School Start Up				(465,000)	(347,640)	(1,483,750)			(38,318)	(2,334,708)						-
										-						-
2018-19 TOTALS	123,183,569	44,435,583	62,845,506	17,146,107	35,845,828	817,346	4,284,296	(987,959)	2,995,000	290,565,276	221,269,152	18,143,146	27,051,792	16,973,214	5,508,854	288,946,158
2019-20 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/Gap										-	6,769,711					6,769,711
Step & Column	1,412,648	603,239	421,999							2,437,886						-
Negotiations	1,000,131	(1,161,234)	(263,827)							(424,930)						-
STRS/PERS			2,938,534							2,938,534						-
LCAP Growth (S&C, STRS/PERS, misc adj)	589,668	(104,188)	632,919	750,000	419,971	(225,053)				2,063,317						-
Textbook Adoptions				(2,500,000)						(2,500,000)						-
Growth								(113,668)		(113,668)						-
Deferred Maintenance					326,312					326,312					362,716	362,716
Carry Over/One-Time Funds				(600,000)	(882,767)	(317,293)				(1,800,060)		(586)	(3,365,035)	(15,927)		(3,381,548)
										-						-
2019-20 TOTALS	126,186,016	43,773,400	66,575,131	14,796,107	35,709,344	275,000	4,284,296	(1,101,627)	2,995,000	293,492,667	228,038,863	18,142,560	23,686,757	16,957,287	5,871,570	292,697,037

	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
2020-21 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/Gap										-	6,492,848					6,492,848
Step & Column	1,482,568	656,094	364,254							2,502,916						-
Negotiations										-						-
STRS/PERS			2,902,920							2,902,920						-
LCAP Growth (S&C, STRS/PERS, misc adj)	362,283	72,050	705,223	257,997	56,657					1,454,210						-
Textbook Adoptions										-						-
Growth								16,650		16,650						-
Deferred Maintenance										-						-
Carry Over/One-Time Funds				(2,140,362)	(75,792)		(96,729)			(2,312,883)	(184,599)	(1,408,053)	(96,876)	253,430	(1,436,098)	
										-						-
2020-21 TOTALS	128,030,867	44,501,544	70,547,528	12,913,742	35,690,209	275,000	4,187,567	(1,084,977)	2,995,000	298,056,480	234,531,711	17,957,961	22,278,704	16,860,411	6,125,000	297,753,787

**HEMET UNIFIED SCHOOL DISTRICT
2018-19 Proposed Budget**

2018-19 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
A. BEGINNING CASH		23,608,676.00		19,889,797.00		7,029,851.00		7,937,160.00		430,838.00		592,768.00		12,826,739.00	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	8,288,805.00	4.28%	8,288,805.00	4.28%	21,106,408.00	10.90%	14,970,597.00	7.73%	14,970,597.00	7.73%	21,106,408.00	10.90%	14,970,597.00	7.73%
Property Tax	8020-8089	0.00	0.00%	1,484,986.00	5.14%	0.00	0.00%	1,707,810.00	5.91%	40,718.00	0.14%	8,651,765.00	29.96%	9,917,106.00	34.34%
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%	(157,005.00)	12.00%	(111,212.00)	8.50%	(111,212.00)	8.50%	(111,212.00)	8.50%	(111,212.00)	8.50%	(111,212.00)	8.50%
Federal Revenues	8100-8299	301,293.00	1.66%	0.00	0.00%	3,353,576.00	18.48%	(571,782.00)	-3.15%	240,541.00	1.33%	660,065.00	3.64%	2,677,857.00	14.76%
Other State Revenues	8300-8599	0.00	0.00%	655,885.00	2.42%	15,289.00	0.06%	901,040.00	3.33%	1,903,433.00	7.04%	4,122,308.00	15.24%	1,263,563.00	4.67%
Other Local Revenues	8600-8799	48,070.00	0.28%	1,208,657.00	7.12%	1,081,462.00	6.37%	386,438.00	2.28%	1,888,367.00	11.13%	293,545.00	1.73%	3,992,866.00	23.52%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	1,129,448.00	20.50%	49,982.00	0.91%	0.00	0.00%	1,251,958.00	22.73%	30,710.00	0.56%
TOTAL RECEIPTS		8,638,168.00		11,481,328.00		26,574,971.00		17,332,873.00		18,932,444.00		35,974,837.00		32,741,487.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,716,044.00	1.39%	11,383,611.00	9.24%	11,552,953.00	9.38%	11,717,739.00	9.51%	11,874,135.00	9.64%	11,870,126.00	9.64%	11,914,023.00	9.67%
Classified Salaries	2000-2999	2,087,640.00	4.70%	3,807,734.00	8.57%	4,213,095.00	9.48%	4,713,127.00	10.61%	4,018,712.00	9.04%	3,748,631.00	8.44%	3,651,388.00	8.22%
Employee Benefits	3000-3999	2,054,843.00	3.27%	4,518,551.00	7.19%	4,532,552.00	7.21%	4,903,618.00	7.80%	4,520,894.00	7.19%	4,551,743.00	7.24%	4,722,623.00	7.51%
Books & Supplies	4000-4999	165,029.00	0.96%	1,972,016.00	11.50%	964,672.00	5.63%	1,081,715.00	6.31%	568,759.00	3.32%	1,347,386.00	7.86%	816,198.00	4.76%
Services & Operating Expenses	5000-5999	3,957,296.00	11.04%	2,561,945.00	7.15%	2,002,956.00	5.59%	4,113,690.00	11.48%	1,796,428.00	5.01%	2,133,841.00	5.95%	4,134,118.00	11.53%
Capital Outlays	6000-6999	19,164.00	2.34%	357,173.00	43.70%	73,781.00	9.03%	88,633.00	10.84%	48,389.00	5.92%	25,392.00	3.11%	31,141.00	3.81%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,899,058.00	67.67%	0.00	0.00%	170,000.00	3.97%	287,934.00	6.72%	100,580.00	2.35%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(36,554.00)	3.70%	(14,819.00)	1.50%	0.00	0.00%	(52,362.00)	5.30%
Transfers Out/Other Uses	7610-7699	1,250,000.00	41.74%	0.00	0.00%	0.00	0.00%	61,821.00	2.06%	0.00	0.00%	0.00	0.00%	1,250,000.00	41.74%
TOTAL DISBURSEMENTS		11,250,016.00		24,601,030.00		26,239,067.00		26,643,789.00		22,982,498.00		23,965,053.00		26,567,709.00	
E. INTERFUND LOANS															
9311/9611		-		-		-		750,000.00		4,250,000.00		-		(5,000,000.00)	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		2,817,818.00	43.70%	870,493.00	13.50%	615,793.00	9.55%	993,007.00	15.40%	0.00	0.00%	232,131.00	3.60%	167,650.00	2.60%
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		7,587.00	2.81%	31,293.00	11.59%	(44,388.00)	-16.44%	61,587.00	22.81%	(38,016.00)	-14.08%	15,660.00	5.80%	(21,762.00)	-8.06%
Accounts Payable		3,932,436.00	83.30%	642,030.00	13.60%	0.00	0.00%	0.00	0.00%	0.00	0.00%	23,604.00	0.50%	47,208.00	1.00%
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	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		(1,107,031.00)		259,756.00		571,405.00		1,054,594.00		(38,016.00)		224,187.00		98,680.00	
G. NET INCOME (B - C + D+ E + F)		(3,718,879.00)		(12,859,946.00)		907,309.00		(7,506,322.00)		161,930.00		12,233,971.00		1,272,458.00	
ENDING CASH (A + G)		19,889,797.00		7,029,851.00		7,937,160.00		430,838.00		592,768.00		12,826,739.00		14,099,197.00	

**HEMET UNIFIED SCHOOL DISTRICT
2018-19 Proposed Budget**

2018-19 General Fund Cash Flow

		FEB		MARCH		APRIL		MAY		JUNE		ACCRUALS		TOTAL
		14,099,197.00		7,482,917.00		8,861,395.00		7,010,481.00		3,878,618.00		20,480,145.00		23,608,676.00
A. BEGINNING CASH														
B. RECEIPTS:														
LCFF														
State Aid 8011	8011	15,478,074.00	7.99%	21,613,885.00	11.16%	15,478,074.00	7.99%	15,478,074.00	7.99%	21,613,883.00	11.16%	338,319.00	0.17%	193,702,526.00
Property Tax	8020-8089	0.00	0.00%	130,130.00	0.45%	2,871,895.00	9.95%	3,870,715.00	13.41%	199,875.00	0.69%	0.00	0.00%	28,875,000.00
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	(32,709.00)	2.50%	(343,448.00)	26.25%	(65,419.00)	5.00%	(65,419.00)	5.00%	(65,419.00)	5.00%	(22,895.00)	1.75%	(1,308,374.00)
Federal Revenues	8100-8299	424,646.00	2.34%	1,744,279.00	9.61%	93,672.00	0.52%	2,334,730.00	12.87%	3,700,747.00	20.40%	3,183,522.00	17.55%	18,143,146.00
Other State Revenues	8300-8599	436,012.00	1.61%	1,050,365.00	3.88%	1,920,975.00	7.10%	11,983,860.00	44.30%	1,218,354.00	4.50%	1,580,708.00	5.84%	27,051,792.00
Other Local Revenues	8600-8799	78,885.00	0.46%	1,926,842.00	11.35%	1,052,122.00	6.20%	994,470.00	5.86%	2,508,851.00	14.78%	1,512,639.00	8.91%	16,973,214.00
Transfers In/Other Sources	8910-8979	361,200.00	6.56%	1,190,571.00	21.61%	0.00	0.00%	33,129.00	0.60%	1,358,063.00	24.65%	103,793.00	1.88%	5,508,854.00
TOTAL RECEIPTS		16,746,108.00		27,312,624.00		21,351,319.00		34,629,559.00		30,534,354.00		6,696,086.00		288,946,158.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	12,401,078.00	10.07%	12,205,680.00	9.91%	12,168,748.00	9.88%	12,085,688.00	9.81%	2,189,407.00	1.78%	104,337.00	0.08%	123,183,569.00
Classified Salaries	2000-2999	4,071,523.00	9.16%	3,882,423.00	8.74%	3,736,520.00	8.41%	3,883,874.00	8.74%	2,324,702.00	5.23%	296,214.00	0.67%	44,435,583.00
Employee Benefits	3000-3999	4,697,947.00	7.48%	4,776,019.00	7.60%	4,683,136.00	7.45%	14,948,298.00	23.79%	3,827,933.00	6.09%	107,349.00	0.17%	62,845,506.00
Books & Supplies	4000-4999	695,754.00	4.06%	1,385,019.00	8.08%	1,045,979.00	6.10%	3,695,707.00	21.55%	2,488,696.00	14.51%	919,177.00	5.36%	17,146,107.00
Services & Operating Expenses	5000-5999	2,624,545.00	7.32%	2,725,212.00	7.60%	1,482,888.00	4.14%	3,033,626.00	8.46%	3,273,551.00	9.13%	2,005,733.00	5.60%	35,845,829.00
Capital Outlays	6000-6999	22,518.00	2.76%	33,537.00	4.10%	35,932.00	4.40%	23,956.00	2.93%	57,730.00	7.06%	0.00	0.00%	817,346.00
Other Outgo	7100-7299/7400-7499	(140,101.00)	-3.27%	952,410.00	22.23%	59,164.00	1.38%	118,329.00	2.76%	(171,578.00)	-4.00%	8,500.00	0.20%	4,284,296.00
Indirect Costs	7300-7399	(421,365.00)	42.65%	(12,843.00)	1.30%	(17,289.00)	1.75%	(118,555.00)	12.00%	(148,194.00)	15.00%	(165,978.00)	16.80%	(987,959.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	249,480.00	8.33%	183,699.00	6.13%	0.00	0.00%	2,995,000.00
TOTAL DISBURSEMENTS		23,951,899.00		25,947,457.00		23,195,078.00		37,920,403.00		14,025,946.00		3,275,332.00		290,565,277.00
E. INTERFUND LOANS	9311/9611	-		-		-		-		-	100.00%	-		0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		612,569.00	9.50%	0.00	0.00%	0.00	0.00%	64,481.00	1.00%	74,153.00	1.15%	0.00	0.00%	6,448,095.00
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		(23,058.00)	-8.54%	13,311.00	4.93%	(7,155.00)	-2.65%	94,500.00	35.00%	94,499.00	35.00%	85,942.00	31.83%	270,000.00
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	75,533.00	1.60%	0.00	0.00%	4,720,811.00
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
TOTAL PRIOR YEAR TRANSACTIONS		589,511.00		13,311.00		(7,155.00)		158,981.00		93,119.00		85,942.00		1,997,284.00
G. NET INCOME (B - C + D+ E + F)		(6,616,280.00)		1,378,478.00		(1,850,914.00)		(3,131,863.00)		16,601,527.00		3,506,696.00		378,165.00
ENDING CASH (A +G)		7,482,917.00		8,861,395.00		7,010,481.00		3,878,618.00		20,480,145.00		23,986,841.00		23,986,841.00

**HEMET UNIFIED SCHOOL DISTRICT
2018-19 Proposed Budget**

2019-20 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH		20,480,145.00		18,820,681.00		6,755,547.00		8,140,225.00		1,541,451.00		359,700.00		11,917,599.00	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	8,617,654.00	4.30%	8,617,654.00	4.30%	21,714,271.00	10.83%	15,564,538.00	7.76%	15,564,538.00	7.76%	21,714,271.00	10.83%	15,564,538.00	7.76%
Property Tax	8020-8089	0.00	0.00%	1,484,986.00	5.14%	0.00	0.00%	1,707,810.00	5.91%	40,718.00	0.14%	8,651,765.00	29.96%	9,917,106.00	34.34%
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%	(156,667.00)	12.00%	(110,972.00)	8.50%	(110,972.00)	8.50%	(110,972.00)	8.50%	(110,972.00)	8.50%	(110,972.00)	8.50%
Federal Revenues	8100-8299	301,293.00	1.66%	0.00	0.00%	3,353,576.00	18.48%	(571,782.00)	-3.15%	240,541.00	1.33%	660,065.00	3.64%	2,677,857.00	14.76%
Other State Revenues	8300-8599	0.00	0.00%	655,885.00	2.77%	15,289.00	0.06%	901,040.00	3.80%	1,199,432.00	5.06%	3,287,088.00	13.88%	1,263,563.00	5.33%
Other Local Revenues	8600-8799	48,985.00	0.29%	1,188,595.00	7.01%	1,081,889.00	6.38%	355,507.00	2.10%	1,888,367.00	11.14%	268,926.00	1.59%	4,047,056.00	23.87%
Transfers In/Other Sources	8910-8979	512,500.00	8.73%	0.00	0.00%	802,873.00	13.67%	49,982.00	0.85%	0.00	0.00%	1,342,637.00	22.87%	30,710.00	0.52%
TOTAL RECEIPTS		9,480,432.00		11,790,453.00		26,856,926.00		17,896,123.00		18,822,624.00		35,813,780.00		33,389,858.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,758,010.00	1.39%	11,661,064.00	9.24%	11,834,513.00	9.38%	12,003,318.00	9.51%	12,163,518.00	9.64%	12,159,403.00	9.64%	12,204,376.00	9.67%
Classified Salaries	2000-2999	2,100,064.00	4.80%	3,822,546.00	8.73%	3,819,061.00	8.72%	3,891,718.00	8.89%	4,052,160.00	9.26%	3,791,493.00	8.66%	3,695,683.00	8.44%
Employee Benefits	3000-3999	2,208,148.00	3.32%	4,818,185.00	7.24%	4,833,002.00	7.26%	4,869,118.00	7.31%	4,795,911.00	7.20%	4,847,805.00	7.28%	5,064,581.00	7.61%
Books & Supplies	4000-4999	138,325.00	0.93%	1,885,075.00	12.74%	942,325.00	6.37%	918,145.00	6.21%	483,615.00	3.27%	883,541.00	5.97%	699,687.00	4.73%
Services & Operating Expenses	5000-5999	3,940,774.00	11.04%	2,552,674.00	7.15%	1,995,456.00	5.59%	4,356,667.00	12.20%	1,789,661.00	5.01%	2,125,657.00	5.95%	4,118,549.00	11.53%
Capital Outlays	6000-6999	11,000.00	4.00%	10,863.00	3.95%	42,350.00	15.40%	50,875.00	18.50%	27,775.00	10.10%	14,575.00	5.30%	17,875.00	6.50%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,887,129.00	67.64%	0.00	0.00%	170,000.00	3.98%	286,749.00	6.72%	100,166.00	2.35%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(40,160.00)	3.70%	(16,281.00)	1.50%	0.00	0.00%	(57,526.00)	5.30%
Transfers Out/Other Uses	7610-7699	2,500,000.00	83.47%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	495,000.00	16.53%	0.00	0.00%
TOTAL DISBURSEMENTS		12,656,321.00		24,750,407.00		26,353,836.00		26,049,681.00		23,466,359.00		24,604,223.00		25,843,391.00	
D. TAX ANTICIPATION NOTES															
Jul 2019 TRANS	9640	-		-		-		-		-		-		-	
TRANS TOTAL		-		-		-		-		-		-		-	
E. INTERFUND LOANS	9311/9611	-		-		-		-		3,500,000.00		-		(3,500,000.00)	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		4,237,190.00	43.70%	1,308,972.00	13.50%	925,976.00	9.55%	1,493,197.00	15.40%	0.00	0.00%	349,059.00	3.60%	252,098.00	2.60%
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		7,587.00	2.81%	31,293.00	11.59%	(44,388.00)	-16.44%	61,587.00	22.81%	(38,016.00)	-14.08%	15,660.00	5.80%	(21,762.00)	-8.06%
Accounts Payable		2,728,352.00	83.30%	445,445.00	13.60%	0.00	0.00%	0.00	0.00%	0.00	0.00%	16,377.00	0.50%	32,753.00	1.00%
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	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		1,516,425.00		894,820.00		881,588.00		1,554,784.00		(38,016.00)		348,342.00		197,583.00	
G. NET INCOME (B - C + D + E + F)		(1,659,464.00)		(12,065,134.00)		1,384,678.00		(6,598,774.00)		(1,181,751.00)		11,557,899.00		4,244,050.00	
ENDING CASH (A + G)		18,820,681.00		6,755,547.00		8,140,225.00		1,541,451.00		359,700.00		11,917,599.00		16,161,649.00	

**HEMET UNIFIED SCHOOL DISTRICT
2018-19 Proposed Budget**

2019-20 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		16,161,649.00		10,287,905.00		11,946,407.00		9,540,509.00		5,692,798.00		22,859,011.00		20,480,145.00
B. RECEIPTS:														
LCCF														
State Aid 8011	8011	16,092,150.00	8.03%	22,241,883.00	11.09%	16,092,150.00	8.03%	16,092,150.00	8.03%	22,241,882.00	11.09%	351,741.00	0.18%	200,469,420.00
Property Tax	8020-8089	0.00	0.00%	130,130.00	0.45%	2,871,895.00	9.95%	3,870,715.00	13.41%	199,875.00	0.69%	0.00	0.00%	28,875,000.00
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 LCCF	8091-8099	(32,639.00)	2.50%	(342,709.00)	26.25%	(65,278.00)	5.00%	(65,278.00)	5.00%	(65,278.00)	5.00%	(22,848.00)	1.75%	(1,305,557.00)
Federal Revenues	8100-8299	424,646.00	2.34%	1,744,279.00	9.61%	93,672.00	0.52%	2,334,450.00	12.87%	3,700,587.00	20.40%	3,183,376.00	17.55%	18,142,560.00
Other State Revenues	8300-8599	436,012.00	1.84%	1,050,365.00	4.43%	1,085,755.00	4.58%	11,015,005.00	46.50%	1,218,354.00	5.14%	1,558,969.00	6.58%	23,686,757.00
Other Local Revenues	8600-8799	78,885.00	0.47%	1,911,110.00	11.27%	1,032,088.00	6.09%	989,970.00	5.84%	2,556,418.00	15.08%	1,509,491.00	8.90%	16,957,287.00
Transfers In/Other Sources	8910-8979	361,200.00	6.15%	1,281,250.00	21.82%	0.00	0.00%	33,129.00	0.56%	1,294,992.00	22.06%	162,297.00	2.76%	5,871,570.00
TOTAL RECEIPTS		17,360,254.00		28,016,308.00		21,110,282.00		34,270,141.00		31,146,830.00		6,743,026.00		292,697,037.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	12,703,310.00	10.07%	12,503,147.00	9.91%	12,465,317.00	9.88%	12,380,236.00	9.81%	2,242,912.00	1.78%	106,892.00	0.08%	126,186,016.00
Classified Salaries	2000-2999	4,103,229.00	9.37%	3,923,323.00	8.96%	3,781,891.00	8.64%	3,842,779.00	8.78%	2,511,519.00	5.74%	437,934.00	1.00%	43,773,400.00
Employee Benefits	3000-3999	4,984,870.00	7.49%	5,066,178.00	7.61%	4,996,666.00	7.51%	15,836,827.00	23.79%	4,115,355.00	6.18%	138,485.00	0.21%	66,575,131.00
Books & Supplies	4000-4999	593,710.00	4.01%	1,210,121.00	8.18%	901,764.00	6.09%	3,226,097.00	21.80%	2,143,413.00	14.49%	770,289.00	5.21%	14,796,107.00
Services & Operating Expenses	5000-5999	2,335,911.00	6.54%	2,714,612.00	7.60%	1,302,835.00	3.65%	3,022,029.00	8.46%	3,421,563.00	9.58%	2,032,956.00	5.69%	35,709,344.00
Capital Outlays	6000-6999	12,925.00	4.70%	19,250.00	7.00%	20,625.00	7.50%	13,751.00	5.00%	33,136.00	12.05%	0.00	0.00%	275,000.00
Other Outgo	7100-7299/7400-7499	(138,965.00)	-3.26%	948,596.00	22.23%	58,921.00	1.38%	117,842.00	2.76%	(170,872.00)	-4.00%	8,500.00	0.20%	4,268,066.00
Indirect Costs	7300-7399	(462,922.00)	42.65%	(14,110.00)	1.30%	(18,994.00)	1.75%	(130,248.00)	12.00%	(162,810.00)	15.00%	(182,346.00)	16.80%	(1,085,397.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,995,000.00
TOTAL DISBURSEMENTS		24,132,068.00		26,371,117.00		23,509,025.00		38,309,313.00		14,134,216.00		3,312,710.00		293,492,667.00
D. TAX ANTICIPATION NOTES														
Jul 2019 TRANS	9640	-		-		-		-		-		-		0.00
TRANS TOTAL		-		-		-		-		-		-		-
E. INTERFUND LOANS	9311/9611	-		-		-		-		-	100.00%	-		0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		921,128.00	9.50%	0.00	0.00%	0.00	0.00%	96,961.00	1.00%	111,505.00	1.15%	0.00	0.00%	9,696,086.00
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		(23,058.00)	-8.54%	13,311.00	4.93%	(7,155.00)	-2.65%	94,500.00	35.00%	94,499.00	35.00%	85,942.00	31.83%	270,000.00
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	52,405.00	1.60%	0.00	0.00%	3,275,332.00
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
TOTAL PRIOR YEAR TRANSACTIONS		898,070.00		13,311.00		(7,155.00)		191,461.00		153,599.00		85,942.00		6,690,754.00
G. NET INCOME (B - C + D+ E + F)		(5,873,744.00)		1,658,502.00		(2,405,898.00)		(3,847,711.00)		17,166,213.00		3,516,258.00		5,895,124.00
ENDING CASH (A +G)		10,287,905.00		11,946,407.00		9,540,509.00		5,692,798.00		22,859,011.00		26,375,269.00		26,375,269.00

CASH OPTIONS SURVEY

District Name: Hemet USD Contact Name: Pam Buckhout Date: 6/19/2018

GENERAL FUND

The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally.

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: <u>750,000.00</u>	Fund: <u>67 - Self Insurance</u>	Loan Date: <u>10/15/2018</u>
Amount: <u>4,250,000.00</u>	Fund: <u>67-Self Insurance</u>	Loan Date: <u>11/15/2018</u>
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 (cross-fiscal, regular), and the anticipated funding date).*

Amount: _____	Type: _____	Anticipated Funding Date: _____
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: _____

Other Options – please describe below.

OTHER FUNDS

The district does NOT have sufficient cash in the Adult Education Fund and will do an internal temporary loan in the amount of \$ 150,000.00 from the Self-Insurance Fund.

The district does NOT have sufficient cash in the Child Development Fund and will do an internal temporary loan in the amount of \$ 250,000.00 from the Self-Insurance Fund.

CASH OPTIONS SURVEY

- ✓ Deferral Exemptions: Our understanding is that the state has approved all district and charter school deferral exemption requests thus far. Therefore, our office urges both districts and charter schools to consider this option. Our office will continue to forward information on the exemption process as it becomes available. **As the county superintendent of schools is required to certify all district exemption requests, please allow our office at least ten working days to review and submit the applications to the CDE and the Department of Finance prior to the statutory deadlines.**

- ✓ 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).

- ✓ 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

2018-19



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ANNUAL BUDGET REPORT:
July 1, 2018 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 30, 2018

Place: Hemet USD - PDSC
Date: June 05, 2018
Time: 06:30 PM

Adoption Date: June 19, 2018

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	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 19, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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:	\$ 7,366,000.00
Less: Amount of total liabilities reserved in budget:	\$ 7,366,000.00
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 19, 2018

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	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	204,178,597.00	0.00	204,178,597.00	221,269,152.00	0.00	221,269,152.00	8.4%
2) Federal Revenue		8100-8299	890,302.00	17,964,410.00	18,854,712.00	845,586.00	17,297,560.00	18,143,146.00	-3.8%
3) Other State Revenue		8300-8599	7,473,034.00	17,940,987.00	25,414,021.00	10,859,211.00	16,192,581.00	27,051,792.00	6.4%
4) Other Local Revenue		8600-8799	2,736,976.00	13,684,350.00	16,421,326.00	2,615,927.00	14,357,287.00	16,973,214.00	3.4%
5) TOTAL, REVENUES			215,278,909.00	49,589,747.00	264,868,656.00	235,589,876.00	47,847,428.00	283,437,304.00	7.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	92,753,738.00	24,755,856.00	117,509,594.00	98,430,903.00	24,752,666.00	123,183,569.00	4.8%
2) Classified Salaries		2000-2999	25,283,153.00	13,782,890.00	39,066,043.00	28,598,742.00	15,836,841.00	44,435,583.00	13.7%
3) Employee Benefits		3000-3999	35,096,378.00	22,088,169.00	57,184,547.00	39,369,049.00	23,476,457.00	62,845,506.00	9.9%
4) Books and Supplies		4000-4999	16,260,414.00	4,869,443.00	21,129,857.00	13,513,455.00	3,632,652.00	17,146,107.00	-18.9%
5) Services and Other Operating Expenditures		5000-5999	25,991,980.00	10,937,055.00	36,929,035.00	27,422,963.00	8,422,865.00	35,845,828.00	-2.9%
6) Capital Outlay		6000-6999	1,894,161.00	347,360.00	2,241,521.00	769,104.00	48,242.00	817,346.00	-63.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	334,227.00	3,847,731.00	4,181,958.00	340,000.00	3,944,296.00	4,284,296.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,330,563.00)	1,426,361.00	(904,202.00)	(2,474,093.00)	1,486,134.00	(987,959.00)	9.3%
9) TOTAL, EXPENDITURES			195,283,488.00	82,054,865.00	277,338,353.00	205,970,123.00	81,600,153.00	287,570,276.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,995,421.00	(32,465,118.00)	(12,469,697.00)	29,619,753.00	(33,752,725.00)	(4,132,972.00)	-66.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,012,629.00	353,107.00	5,365,736.00	5,137,284.00	371,570.00	5,508,854.00	2.7%
b) Transfers Out		7600-7629	632,946.00	2,400,372.00	3,033,318.00	495,000.00	2,500,000.00	2,995,000.00	-1.3%
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	(32,042,693.00)	32,042,693.00	0.00	(36,234,847.00)	36,234,847.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,663,010.00)	29,995,428.00	2,332,418.00	(31,592,563.00)	34,106,417.00	2,513,854.00	7.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,667,589.00)	(2,469,690.00)	(10,137,279.00)	(1,972,810.00)	353,692.00	(1,619,118.00)	-84.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	30,380,436.00	4,124,453.00	34,504,889.00	22,712,847.00	1,654,763.00	24,367,610.00	-29.4%
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)									
			30,380,436.00	4,124,453.00	34,504,889.00	22,712,847.00	1,654,763.00	24,367,610.00	-29.4%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			30,380,436.00	4,124,453.00	34,504,889.00	22,712,847.00	1,654,763.00	24,367,610.00	-29.4%
2) Ending Balance, June 30 (E + F1e)									
			22,712,847.00	1,654,763.00	24,367,610.00	20,740,037.00	2,008,455.00	22,748,492.00	-6.6%
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 Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	1,654,763.00	1,654,763.00	0.00	2,008,455.00	2,008,455.00	21.4%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	8,423,459.00	0.00	8,423,459.00	5,939,649.00	0.00	5,939,649.00	-29.5%
	0000	9760				3,182,802.00		3,182,802.00	
	0000	9760				248,692.00		248,692.00	
	0000	9760				2,104,427.00		2,104,427.00	
	0000	9760				257,786.00		257,786.00	
	0000	9760	3,182,802.00		3,182,802.00				
	0000	9760	248,692.00		248,692.00				
	0000	9760	375,000.00		375,000.00				
	0000	9760	2,543,299.00		2,543,299.00				
	0000	9760	1,927,724.00		1,927,724.00				
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	14,018,600.00	0.00	14,018,600.00	14,529,600.00	0.00	14,529,600.00	3.6%
Unassigned/Unappropriated Amount									
		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,659,990.00	(2,402,994.00)	20,256,996.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	52,857.00	4,286,179.00	4,339,036.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			22,712,847.00	1,883,185.00	24,596,032.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	54,667.00	54,667.00				
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	173,756.00	173,756.00				
6) TOTAL, LIABILITIES			0.00	228,423.00	228,423.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			22,712,847.00	1,654,762.00	24,367,609.00				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	151,335,918.00	0.00	151,335,918.00	169,159,283.00	0.00	169,159,283.00	11.8%
Education Protection Account State Aid - Current Year		8012	25,132,313.00	0.00	25,132,313.00	24,543,243.00	0.00	24,543,243.00	-2.3%
State Aid - Prior Years		8019	174,557.00	0.00	174,557.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	330,004.00	0.00	330,004.00	330,004.00	0.00	330,004.00	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	26,832,620.00	0.00	26,832,620.00	26,840,137.00	0.00	26,840,137.00	0.0%
Unsecured Roll Taxes		8042	1,190,608.00	0.00	1,190,608.00	1,190,608.00	0.00	1,190,608.00	0.0%
Prior Years' Taxes		8043	1,843,066.00	0.00	1,843,066.00	1,843,066.00	0.00	1,843,066.00	0.0%
Supplemental Taxes		8044	836,846.00	0.00	836,846.00	836,846.00	0.00	836,846.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,465,661.00)	0.00	(3,465,661.00)	(3,465,661.00)	0.00	(3,465,661.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,304,140.00	0.00	1,304,140.00	1,300,000.00	0.00	1,300,000.00	-0.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			205,514,411.00	0.00	205,514,411.00	222,577,526.00	0.00	222,577,526.00	8.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,335,814.00)	0.00	(1,335,814.00)	(1,308,374.00)	0.00	(1,308,374.00)	-2.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			204,178,597.00	0.00	204,178,597.00	221,269,152.00	0.00	221,269,152.00	8.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,135,929.00	4,135,929.00	0.00	4,244,204.00	4,244,204.00	2.6%
Special Education Discretionary Grants		8182	0.00	645,741.00	645,741.00	0.00	515,127.00	515,127.00	-20.2%
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	70,500.00	0.00	70,500.00	60,500.00	0.00	60,500.00	-14.2%
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	1,417,557.00	1,417,557.00	0.00	1,248,955.00	1,248,955.00	-11.9%
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		8,443,849.00	8,443,849.00		8,385,836.00	8,385,836.00	-0.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,065,826.00	1,065,826.00		1,025,082.00	1,025,082.00	-3.8%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		398,389.00	398,389.00		283,500.00	283,500.00	-28.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		900,010.00	900,010.00		900,010.00	900,010.00	0.0%
Career and Technical Education	3500-3599	8290		221,487.00	221,487.00		189,846.00	189,846.00	-14.3%
All Other Federal Revenue	All Other	8290	819,802.00	735,622.00	1,555,424.00	785,086.00	505,000.00	1,290,086.00	-17.1%
TOTAL, FEDERAL REVENUE			890,302.00	17,964,410.00	18,854,712.00	845,586.00	17,297,560.00	18,143,146.00	-3.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,714,769.00	0.00	3,714,769.00	7,683,901.00	0.00	7,683,901.00	106.8%
Lottery - Unrestricted and Instructional Materials		8560	3,067,336.00	1,037,780.00	4,105,116.00	3,100,310.00	1,019,280.00	4,119,590.00	0.4%
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		2,759,567.00	2,759,567.00		2,759,567.00	2,759,567.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		164,604.00	164,604.00		215,703.00	215,703.00	31.0%
California Clean Energy Jobs Act	6230	8590		1,236,959.00	1,236,959.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,325,093.00	1,325,093.00		771,629.00	771,629.00	-41.8%
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	690,929.00	11,416,984.00	12,107,913.00	75,000.00	11,426,402.00	11,501,402.00	-5.0%
TOTAL, OTHER STATE REVENUE			7,473,034.00	17,940,987.00	25,414,021.00	10,859,211.00	16,192,581.00	27,051,792.00	6.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	3,893,300.00	3,893,300.00	0.00	4,378,000.00	4,378,000.00	12.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	225,000.00	0.00	225,000.00	300,000.00	0.00	300,000.00	33.3%
Interest		8660	145,000.00	0.00	145,000.00	550,000.00	0.00	550,000.00	279.3%
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	402,857.00	0.00	402,857.00	403,000.00	0.00	403,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	1,964,119.00	166,388.00	2,130,507.00	1,362,927.00	0.00	1,362,927.00	-36.0%
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		9,624,662.00	9,624,662.00		9,979,287.00	9,979,287.00	3.7%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,736,976.00	13,684,350.00	16,421,326.00	2,615,927.00	14,357,287.00	16,973,214.00	3.4%
TOTAL, REVENUES			215,278,909.00	49,589,747.00	264,868,656.00	235,589,876.00	47,847,428.00	283,437,304.00	7.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	77,037,870.00	16,521,218.00	93,559,088.00	80,939,527.00	16,473,840.00	97,413,367.00	4.1%
Certificated Pupil Support Salaries		1200	4,442,198.00	4,650,461.00	9,092,659.00	5,391,283.00	4,872,965.00	10,264,248.00	12.9%
Certificated Supervisors' and Administrators' Salaries		1300	9,764,977.00	1,142,982.00	10,907,959.00	10,332,841.00	1,072,286.00	11,405,127.00	4.6%
Other Certificated Salaries		1900	1,508,693.00	2,441,195.00	3,949,888.00	1,767,252.00	2,333,575.00	4,100,827.00	3.8%
TOTAL, CERTIFICATED SALARIES			92,753,738.00	24,755,856.00	117,509,594.00	98,430,903.00	24,752,666.00	123,183,569.00	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	908,535.00	8,634,917.00	9,543,452.00	1,419,039.00	9,939,928.00	11,358,967.00	19.0%
Classified Support Salaries		2200	8,318,393.00	2,908,364.00	11,226,757.00	9,459,640.00	3,525,859.00	12,985,499.00	15.7%
Classified Supervisors' and Administrators' Salaries		2300	4,220,418.00	441,439.00	4,661,857.00	3,895,244.00	455,549.00	4,350,793.00	-6.7%
Clerical, Technical and Office Salaries		2400	8,722,052.00	709,881.00	9,431,933.00	10,316,567.00	703,376.00	11,019,943.00	16.8%
Other Classified Salaries		2900	3,113,755.00	1,088,289.00	4,202,044.00	3,508,252.00	1,212,129.00	4,720,381.00	12.3%
TOTAL, CLASSIFIED SALARIES			25,283,153.00	13,782,890.00	39,066,043.00	28,598,742.00	15,836,841.00	44,435,583.00	13.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,278,623.00	13,175,218.00	26,453,841.00	15,860,041.00	13,591,217.00	29,451,258.00	11.3%
PERS		3201-3202	4,537,657.00	2,896,084.00	7,433,741.00	4,880,562.00	2,906,959.00	7,787,521.00	4.8%
OASDI/Medicare/Alternative		3301-3302	3,118,338.00	1,495,088.00	4,613,426.00	3,565,616.00	1,601,395.00	5,167,011.00	12.0%
Health and Welfare Benefits		3401-3402	12,954,874.00	4,116,278.00	17,071,152.00	13,797,821.00	4,963,829.00	18,761,650.00	9.9%
Unemployment Insurance		3501-3502	57,826.00	19,602.00	77,428.00	63,553.00	20,299.00	83,852.00	8.3%
Workers' Compensation		3601-3602	894,730.00	295,484.00	1,190,214.00	952,811.00	304,428.00	1,257,239.00	5.6%
OPEB, Allocated		3701-3702	128,120.00	29,471.00	157,591.00	132,265.00	30,447.00	162,712.00	3.2%
OPEB, Active Employees		3751-3752	126,210.00	60,944.00	187,154.00	116,380.00	57,883.00	174,263.00	-6.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,096,378.00	22,088,169.00	57,184,547.00	39,369,049.00	23,476,457.00	62,845,506.00	9.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,148,524.00	1,351,177.00	8,499,701.00	3,265,745.00	1,047,423.00	4,313,168.00	-49.3%
Books and Other Reference Materials		4200	95,610.00	60,765.00	156,375.00	554,406.00	13,013.00	567,419.00	262.9%
Materials and Supplies		4300	6,088,816.00	2,506,115.00	8,594,931.00	6,362,872.00	1,874,547.00	8,237,419.00	-4.2%
Noncapitalized Equipment		4400	2,910,737.00	951,386.00	3,862,123.00	3,313,432.00	697,669.00	4,011,101.00	3.9%
Food		4700	16,727.00	0.00	16,727.00	17,000.00	0.00	17,000.00	1.6%
TOTAL, BOOKS AND SUPPLIES			16,260,414.00	4,869,443.00	21,129,857.00	13,513,455.00	3,632,652.00	17,146,107.00	-18.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	53,000.00	3,580,644.00	3,633,644.00	60,000.00	3,442,752.00	3,502,752.00	-3.6%
Travel and Conferences		5200	890,702.00	483,762.00	1,374,464.00	1,235,010.00	286,208.00	1,521,218.00	10.7%
Dues and Memberships		5300	129,000.00	8,431.00	137,431.00	72,575.00	5,000.00	77,575.00	-43.6%
Insurance		5400 - 5450	1,096,633.00	0.00	1,096,633.00	1,338,414.00	0.00	1,338,414.00	22.0%
Operations and Housekeeping Services		5500	5,204,548.00	57,856.00	5,262,404.00	5,296,500.00	56,000.00	5,352,500.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,629,367.00	2,899,058.00	5,528,425.00	2,755,527.00	1,195,050.00	3,950,577.00	-28.5%
Transfers of Direct Costs		5710	(53,772.00)	53,772.00	0.00	(81,868.00)	81,868.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,207,754.00	603,225.00	6,810,979.00	6,371,251.00	633,220.00	7,004,471.00	2.8%
Professional/Consulting Services and Operating Expenditures		5800	8,524,249.00	3,246,747.00	11,770,996.00	9,312,006.00	2,713,651.00	12,025,657.00	2.2%
Communications		5900	1,310,499.00	3,560.00	1,314,059.00	1,063,548.00	9,116.00	1,072,664.00	-18.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,991,980.00	10,937,055.00	36,929,035.00	27,422,963.00	8,422,865.00	35,845,828.00	-2.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	2,360.00	0.00	2,360.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	1,111,529.00	0.00	1,111,529.00	118,241.00	0.00	118,241.00	-89.4%
Buildings and Improvements of Buildings		6200	102,483.00	21,556.00	124,039.00	220,008.00	0.00	220,008.00	77.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	636,275.00	325,804.00	962,079.00	430,855.00	48,242.00	479,097.00	-50.2%
Equipment Replacement		6500	41,514.00	0.00	41,514.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,894,161.00	347,360.00	2,241,521.00	769,104.00	48,242.00	817,346.00	-63.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,410.00	0.00	6,410.00	15,000.00	0.00	15,000.00	134.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	327,817.00	75,000.00	402,817.00	325,000.00	0.00	325,000.00	-19.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.00	1,772,984.00	1,772,984.00	0.00	2,021,701.00	2,021,701.00	14.0%
Other Debt Service - Principal		7439	0.00	1,999,747.00	1,999,747.00	0.00	1,922,595.00	1,922,595.00	-3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			334,227.00	3,847,731.00	4,181,958.00	340,000.00	3,944,296.00	4,284,296.00	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,426,361.00)	1,426,361.00	0.00	(1,486,134.00)	1,486,134.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(904,202.00)	0.00	(904,202.00)	(987,959.00)	0.00	(987,959.00)	9.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,330,563.00)	1,426,361.00	(904,202.00)	(2,474,093.00)	1,486,134.00	(987,959.00)	9.3%
TOTAL, EXPENDITURES			195,283,488.00	82,054,865.00	277,338,353.00	205,970,123.00	81,600,153.00	287,570,276.00	3.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	835,971.00	0.00	835,971.00	375,000.00	0.00	375,000.00	-55.1%
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	4,176,658.00	353,107.00	4,529,765.00	4,762,284.00	371,570.00	5,133,854.00	13.3%
(a) TOTAL, INTERFUND TRANSFERS IN			5,012,629.00	353,107.00	5,365,736.00	5,137,284.00	371,570.00	5,508,854.00	2.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	632,946.00	2,400,372.00	3,033,318.00	495,000.00	2,500,000.00	2,995,000.00	-1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			632,946.00	2,400,372.00	3,033,318.00	495,000.00	2,500,000.00	2,995,000.00	-1.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(32,042,693.00)	32,042,693.00	0.00	(36,234,847.00)	36,234,847.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,042,693.00)	32,042,693.00	0.00	(36,234,847.00)	36,234,847.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(27,663,010.00)	29,995,428.00	2,332,418.00	(31,592,563.00)	34,106,417.00	2,513,854.00	7.8%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6500	Special Education	184,281.00	184,281.00
6512	Special Ed: Mental Health Services	76,099.00	0.00
7085	Learning Communities for School Success Program	81,717.00	102,144.00
7338	College Readiness Block Grant	285,691.00	1.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	498,294.00	687,915.00
9010	Other Restricted Local	528,681.00	1,034,114.00
Total, Restricted Balance		1,654,763.00	2,008,455.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,387,053.00	5,800,535.00	7.7%
2) Federal Revenue		8100-8299	106.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,104,141.00	1,048,662.00	-5.0%
4) Other Local Revenue		8600-8799	435,840.00	439,787.00	0.9%
5) TOTAL, REVENUES			6,927,140.00	7,288,984.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,563,963.00	2,713,452.00	5.8%
2) Classified Salaries		2000-2999	352,657.00	369,758.00	4.8%
3) Employee Benefits		3000-3999	1,013,981.00	1,122,751.00	10.7%
4) Books and Supplies		4000-4999	580,923.00	564,976.00	-2.7%
5) Services and Other Operating Expenditures		5000-5999	1,800,784.00	2,150,142.00	19.4%
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	3,083.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			6,315,391.00	6,921,079.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			611,749.00	367,905.00	-39.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	369,992.00	371,570.00	0.4%
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			(369,992.00)	(371,570.00)	0.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			241,757.00	(3,665.00)	-101.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,646,924.00	1,888,681.00	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,646,924.00	1,888,681.00	14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,646,924.00	1,888,681.00	14.7%
2) Ending Balance, June 30 (E + F1e)			1,888,681.00	1,885,016.00	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			162,275.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,726,406.00	1,885,016.00	9.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,888,681.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,888,681.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,888,681.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,694,602.00	4,112,753.00	11.3%
Education Protection Account State Aid - Current Year		8012	837,738.00	833,069.00	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	854,713.00	854,713.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,387,053.00	5,800,535.00	7.7%
FEDERAL REVENUE					
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%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	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	106.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			106.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
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	103,907.00	211,996.00	104.0%
Lottery - Unrestricted and Instructional Materials		8560	126,819.00	133,278.00	5.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	503,250.00	453,105.00	-10.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	124,650.00	0.00	-100.0%
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	245,515.00	250,283.00	1.9%
TOTAL, OTHER STATE REVENUE			1,104,141.00	1,048,662.00	-5.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	8,504.00	8,500.00	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%
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	110,878.00	100,000.00	-9.8%
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	316,458.00	331,287.00	4.7%
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%
TOTAL, OTHER LOCAL REVENUE			435,840.00	439,787.00	0.9%
TOTAL, REVENUES			6,927,140.00	7,288,984.00	5.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,127,971.00	2,279,263.00	7.1%
Certificated Pupil Support Salaries		1200	126,708.00	129,070.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	308,129.00	305,119.00	-1.0%
Other Certificated Salaries		1900	1,155.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,563,963.00	2,713,452.00	5.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,500.00	0.00	-100.0%
Classified Support Salaries		2200	41,280.00	41,821.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	176,745.00	198,918.00	12.5%
Other Classified Salaries		2900	117,132.00	129,019.00	10.1%
TOTAL, CLASSIFIED SALARIES			352,657.00	369,758.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	566,145.00	645,450.00	14.0%
PERS		3201-3202	59,453.00	63,601.00	7.0%
OASDI/Medicare/Alternative		3301-3302	60,440.00	65,333.00	8.1%
Health and Welfare Benefits		3401-3402	299,771.00	318,463.00	6.2%
Unemployment Insurance		3501-3502	1,443.00	1,542.00	6.9%
Workers' Compensation		3601-3602	21,679.00	23,124.00	6.7%
OPEB, Allocated		3701-3702	2,205.00	2,312.00	4.9%
OPEB, Active Employees		3751-3752	2,845.00	2,926.00	2.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,013,981.00	1,122,751.00	10.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	197,618.00	193,476.00	-2.1%
Books and Other Reference Materials		4200	2,500.00	3,500.00	40.0%
Materials and Supplies		4300	223,063.00	270,500.00	21.3%
Noncapitalized Equipment		4400	157,742.00	97,500.00	-38.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			580,923.00	564,976.00	-2.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	165,405.00	20,500.00	-87.6%
Dues and Memberships		5300	8,818.00	11,000.00	24.7%
Insurance		5400-5450	34,317.00	41,313.00	20.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,056,763.00	1,437,710.00	36.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	208,143.00	143,323.00	-31.1%
Professional/Consulting Services and Operating Expenditures		5800	316,959.00	484,296.00	52.8%
Communications		5900	10,379.00	12,000.00	15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,800,784.00	2,150,142.00	19.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	3,083.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,083.00	0.00	-100.0%
TOTAL, EXPENDITURES			6,315,391.00	6,921,079.00	9.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	369,992.00	371,570.00	0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			369,992.00	371,570.00	0.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(369,992.00)	(371,570.00)	0.4%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	162,275.00	0.00
Total, Restricted Balance		162,275.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	724,142.00	745,133.00	2.9%
4) Other Local Revenue		8600-8799	15,851.00	15,000.00	-5.4%
5) TOTAL, REVENUES			739,993.00	760,133.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	260,969.00	256,877.00	-1.6%
2) Classified Salaries		2000-2999	110,379.00	185,198.00	67.8%
3) Employee Benefits		3000-3999	130,765.00	148,835.00	13.8%
4) Books and Supplies		4000-4999	42,212.00	40,500.00	-4.1%
5) Services and Other Operating Expenditures		5000-5999	136,063.00	117,845.00	-13.4%
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	54,816.00	34,578.00	-36.9%
9) TOTAL, EXPENDITURES			735,204.00	783,833.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,789.00	(23,700.00)	-594.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,789.00	(23,700.00)	-594.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,275.00	38,064.00	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,275.00	38,064.00	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,275.00	38,064.00	14.4%
2) Ending Balance, June 30 (E + F1e)			38,064.00	14,364.00	-62.3%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			38,064.00	14,364.00	-62.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,064.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			38,064.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			38,064.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	705,128.00	726,133.00	3.0%
All Other State Revenue	All Other	8590	19,014.00	19,000.00	-0.1%
TOTAL, OTHER STATE REVENUE			724,142.00	745,133.00	2.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	851.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	15,000.00	15,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,851.00	15,000.00	-5.4%
TOTAL, REVENUES			739,993.00	760,133.00	2.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	175,699.00	180,000.00	2.4%
Certificated Pupil Support Salaries		1200	1,891.00	2,500.00	32.2%
Certificated Supervisors' and Administrators' Salaries		1300	83,379.00	74,377.00	-10.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			260,969.00	256,877.00	-1.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,632.00	40,900.00	11.7%
Classified Support Salaries		2200	6,566.00	12,515.00	90.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	60,291.00	107,922.00	79.0%
Other Classified Salaries		2900	6,890.00	23,861.00	246.3%
TOTAL, CLASSIFIED SALARIES			110,379.00	185,198.00	67.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	49,553.00	60,819.00	22.7%
PERS		3201-3202	36,476.00	33,419.00	-8.4%
OASDI/Medicare/Alternative		3301-3302	17,283.00	17,892.00	3.5%
Health and Welfare Benefits		3401-3402	23,241.00	32,488.00	39.8%
Unemployment Insurance		3501-3502	231.00	221.00	-4.3%
Workers' Compensation		3601-3602	3,110.00	3,316.00	6.6%
OPEB, Allocated		3701-3702	341.00	332.00	-2.6%
OPEB, Active Employees		3751-3752	530.00	348.00	-34.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			130,765.00	148,835.00	13.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,736.00	4,500.00	-53.8%
Materials and Supplies		4300	32,476.00	36,000.00	10.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,212.00	40,500.00	-4.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,368.00	12,500.00	132.9%
Dues and Memberships		5300	324.00	250.00	-22.8%
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	22,269.00	7,097.00	-68.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,677.00	1,500.00	-10.6%
Professional/Consulting Services and Operating Expenditures		5800	106,425.00	96,498.00	-9.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			136,063.00	117,845.00	-13.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	54,816.00	34,578.00	-36.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			54,816.00	34,578.00	-36.9%
TOTAL, EXPENDITURES			735,204.00	783,833.00	6.6%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,390,129.00	3,175,274.00	32.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,420,129.00	3,175,274.00	31.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	758,949.00	977,540.00	28.8%
2) Classified Salaries		2000-2999	593,681.00	918,571.00	54.7%
3) Employee Benefits		3000-3999	497,674.00	692,378.00	39.1%
4) Books and Supplies		4000-4999	337,897.00	324,262.00	-4.0%
5) Services and Other Operating Expenditures		5000-5999	40,024.00	21,699.00	-45.8%
6) Capital Outlay		6000-6999	67,189.00	60,678.00	-9.7%
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	124,715.00	180,146.00	44.4%
9) TOTAL, EXPENDITURES			2,420,129.00	3,175,274.00	31.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,655.00	8,655.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,655.00	8,655.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,655.00	8,655.00	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 Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	8,655.00	8,655.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(393,279.00)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	402,772.00		
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			9,493.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	838.00		
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			838.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,655.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	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%
All Other Federal Revenue	All Other	8290	30,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			30,000.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	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	2,323,482.00	3,117,774.00	34.2%
All Other State Revenue	All Other	8590	66,647.00	57,500.00	-13.7%
TOTAL, OTHER STATE REVENUE			2,390,129.00	3,175,274.00	32.8%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,420,129.00	3,175,274.00	31.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	655,915.00	871,695.00	32.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,034.00	105,845.00	2.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			758,949.00	977,540.00	28.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	413,013.00	681,753.00	65.1%
Classified Support Salaries		2200	35,168.00	39,863.00	13.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	145,500.00	196,955.00	35.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			593,681.00	918,571.00	54.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	145,849.00	176,944.00	21.3%
PERS		3201-3202	116,281.00	171,850.00	47.8%
OASDI/Medicare/Alternative		3301-3302	57,767.00	88,629.00	53.4%
Health and Welfare Benefits		3401-3402	163,869.00	234,886.00	43.3%
Unemployment Insurance		3501-3502	646.00	949.00	46.9%
Workers' Compensation		3601-3602	9,748.00	14,220.00	45.9%
OPEB, Allocated		3701-3702	974.00	1,420.00	45.8%
OPEB, Active Employees		3751-3752	2,540.00	3,480.00	37.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			497,674.00	692,378.00	39.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	236,259.00	264,262.00	11.9%
Noncapitalized Equipment		4400	101,638.00	60,000.00	-41.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			337,897.00	324,262.00	-4.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,250.00	0.00	-100.0%
Dues and Memberships		5300	1,996.00	3,000.00	50.3%
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	9,937.00	3,699.00	-62.8%
Professional/Consulting Services and Operating Expenditures		5800	19,691.00	15,000.00	-23.8%
Communications		5900	150.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,024.00	21,699.00	-45.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	67,189.00	60,678.00	-9.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,189.00	60,678.00	-9.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	124,715.00	180,146.00	44.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			124,715.00	180,146.00	44.4%
TOTAL, EXPENDITURES			2,420,129.00	3,175,274.00	31.2%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,101,099.00	12,966,950.00	7.2%
3) Other State Revenue		8300-8599	799,526.00	887,562.00	11.0%
4) Other Local Revenue		8600-8799	944,406.00	642,678.00	-31.9%
5) TOTAL, REVENUES			13,845,031.00	14,497,190.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,971,327.00	5,431,696.00	9.3%
3) Employee Benefits		3000-3999	1,819,237.00	1,898,395.00	4.4%
4) Books and Supplies		4000-4999	6,278,773.00	6,286,622.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	668,505.00	694,049.00	3.8%
6) Capital Outlay		6000-6999	48,370.00	10,000.00	-79.3%
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	721,588.00	773,235.00	7.2%
9) TOTAL, EXPENDITURES			14,507,800.00	15,093,997.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(662,769.00)	(596,807.00)	-10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(662,769.00)	(596,807.00)	-10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,443,023.00	2,780,254.00	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,443,023.00	2,780,254.00	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,443,023.00	2,780,254.00	-19.2%
2) Ending Balance, June 30 (E + F1e)			2,780,254.00	2,183,447.00	-21.5%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,780,254.00	2,183,447.00	-21.5%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	780,254.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,000,000.00		
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			2,780,254.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,780,254.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,212,275.00	12,027,132.00	7.3%
Donated Food Commodities		8221	863,985.00	939,818.00	8.8%
All Other Federal Revenue		8290	24,839.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			12,101,099.00	12,966,950.00	7.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	799,526.00	887,562.00	11.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			799,526.00	887,562.00	11.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	21,800.00	0.00	-100.0%
Food Service Sales		8634	911,131.00	634,578.00	-30.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,475.00	5,000.00	-33.1%
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	4,000.00	3,100.00	-22.5%
TOTAL, OTHER LOCAL REVENUE			944,406.00	642,678.00	-31.9%
TOTAL, REVENUES			13,845,031.00	14,497,190.00	4.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,461,085.00	3,832,228.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	790,584.00	809,451.00	2.4%
Clerical, Technical and Office Salaries		2400	560,193.00	636,355.00	13.6%
Other Classified Salaries		2900	159,465.00	153,662.00	-3.6%
TOTAL, CLASSIFIED SALARIES			4,971,327.00	5,431,696.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	838,108.00	816,072.00	-2.6%
OASDI/Medicare/Alternative		3301-3302	341,022.00	364,442.00	6.9%
Health and Welfare Benefits		3401-3402	579,316.00	657,696.00	13.5%
Unemployment Insurance		3501-3502	4,432.00	2,715.00	-38.7%
Workers' Compensation		3601-3602	39,068.00	40,739.00	4.3%
OPEB, Allocated		3701-3702	3,650.00	4,075.00	11.6%
OPEB, Active Employees		3751-3752	13,641.00	12,656.00	-7.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,819,237.00	1,898,395.00	4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	486,460.00	505,886.00	4.0%
Noncapitalized Equipment		4400	51,091.00	60,000.00	17.4%
Food		4700	5,741,222.00	5,720,736.00	-0.4%
TOTAL, BOOKS AND SUPPLIES			6,278,773.00	6,286,622.00	0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	7,000.00	-22.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	202,225.00	204,267.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	365,306.00	383,238.00	4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,299.00	8,224.00	12.7%
Professional/Consulting Services and Operating Expenditures		5800	46,181.00	68,220.00	47.7%
Communications		5900	38,494.00	23,100.00	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			668,505.00	694,049.00	3.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	3,800.00	10,000.00	163.2%
Equipment		6400	30,057.00	0.00	-100.0%
Equipment Replacement		6500	14,513.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			48,370.00	10,000.00	-79.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	721,588.00	773,235.00	7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			721,588.00	773,235.00	7.2%
TOTAL, EXPENDITURES			14,507,800.00	15,093,997.00	4.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	8,500.00	13.3%
5) TOTAL, REVENUES			7,500.00	8,500.00	13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	726,675.00	733,500.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	1,126,531.00	1,275,000.00	13.2%
6) Capital Outlay		6000-6999	951,074.00	500,000.00	-47.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,804,280.00	2,508,500.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,796,780.00)	(2,500,000.00)	-10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,400,372.00	2,500,000.00	4.2%
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			2,400,372.00	2,500,000.00	4.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(396,408.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	396,408.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,408.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,408.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,500.00	8,500.00	13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500.00	8,500.00	13.3%
TOTAL, REVENUES			7,500.00	8,500.00	13.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	647,435.00	663,500.00	2.5%
Noncapitalized Equipment		4400	79,240.00	70,000.00	-11.7%
TOTAL, BOOKS AND SUPPLIES			726,675.00	733,500.00	0.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	582,557.00	775,000.00	33.0%
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	543,974.00	500,000.00	-8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,126,531.00	1,275,000.00	13.2%
CAPITAL OUTLAY					
Land Improvements		6170	522,340.00	500,000.00	-4.3%
Buildings and Improvements of Buildings		6200	297,660.00	0.00	-100.0%
Equipment		6400	131,074.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			951,074.00	500,000.00	-47.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,804,280.00	2,508,500.00	-10.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,400,372.00	2,500,000.00	4.2%
(a) TOTAL, INTERFUND TRANSFERS IN			2,400,372.00	2,500,000.00	4.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,400,372.00	2,500,000.00	4.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,000.00	60,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,848,373.00	4,908,373.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,848,373.00	4,908,373.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,848,373.00	4,908,373.00	1.2%
2) Ending Balance, June 30 (E + F1e)			4,908,373.00	4,968,373.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		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	4,908,373.00	4,968,373.00	1.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,883,373.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25,000.00		
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			4,908,373.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,908,373.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	60,000.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	643.00	0.00	-100.0%
5) TOTAL, REVENUES			643.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,502.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	704.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,141,933.00	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			1,161,139.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,160,496.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,160,496.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,160,496.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,160,496.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,160,496.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		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	643.00	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%
TOTAL, OTHER LOCAL REVENUE			643.00	0.00	-100.0%
TOTAL, REVENUES			643.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,623.00	0.00	-100.0%
Noncapitalized Equipment		4400	6,879.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			18,502.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	627.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			704.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	189,833.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	943,684.00	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	8,416.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,141,933.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,161,139.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	601,513.00	544,542.00	-9.5%
5) TOTAL, REVENUES			601,513.00	544,542.00	-9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,815.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	154,905.00	36,000.00	-76.8%
6) Capital Outlay		6000-6999	1,251,411.00	680,000.00	-45.7%
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			1,412,131.00	716,000.00	-49.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(810,618.00)	(171,458.00)	-78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(810,618.00)	(171,458.00)	-78.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,016,484.00	3,205,866.00	-20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,016,484.00	3,205,866.00	-20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,016,484.00	3,205,866.00	-20.2%
2) Ending Balance, June 30 (E + F1e)			3,205,866.00	3,034,408.00	-5.3%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,205,866.00	3,034,408.00	-5.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,205,858.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7.00		
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			3,205,865.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,205,865.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	28,370.00	14,542.00	-48.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	543,143.00	500,000.00	-7.9%
Other Local Revenue All Other Local Revenue					
		8699	30,000.00	30,000.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			601,513.00	544,542.00	-9.5%
TOTAL, REVENUES			601,513.00	544,542.00	-9.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,239.00	0.00	-100.0%
Noncapitalized Equipment		4400	4,576.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,815.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	251.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	154,646.00	36,000.00	-76.7%
Communications		5900	8.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,905.00	36,000.00	-76.8%
CAPITAL OUTLAY					
Land		6100	2,040.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,249,371.00	680,000.00	-45.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,251,411.00	680,000.00	-45.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,412,131.00	716,000.00	-49.3%

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,335.00	18,000.00	-57.5%
5) TOTAL, REVENUES			42,335.00	18,000.00	-57.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	61,151.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	382.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,729,213.00	1,160,000.00	-32.9%
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			1,790,746.00	1,160,000.00	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,748,411.00)	(1,142,000.00)	-34.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,748,411.00)	(1,142,000.00)	-34.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,810,185.00	4,061,774.00	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,810,185.00	4,061,774.00	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,810,185.00	4,061,774.00	-30.1%
2) Ending Balance, June 30 (E + F1e)			4,061,774.00	2,919,774.00	-28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,060,274.00	2,918,274.00	-28.1%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,815,939.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,815,939.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	754,165.00		
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			754,165.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,061,774.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	38,000.00	18,000.00	-52.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,335.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,335.00	18,000.00	-57.5%
TOTAL, REVENUES			42,335.00	18,000.00	-57.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,257.00	0.00	-100.0%
Noncapitalized Equipment		4400	49,894.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			61,151.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	377.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	5.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			382.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	48,295.00	0.00	-100.0%
Land Improvements		6170	201,369.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,308,853.00	1,160,000.00	-11.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	170,696.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,729,213.00	1,160,000.00	-32.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,790,746.00	1,160,000.00	-35.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,150.00	10,000.00	-1.5%
5) TOTAL, REVENUES			10,150.00	10,000.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,150.00	10,000.00	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,000.00	495,000.00	0.0%
b) Transfers Out		7600-7629	835,971.00	375,000.00	-55.1%
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			(340,971.00)	120,000.00	-135.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(330,821.00)	130,000.00	-139.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	789,408.00	458,587.00	-41.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			789,408.00	458,587.00	-41.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			789,408.00	458,587.00	-41.9%
2) Ending Balance, June 30 (E + F1e)			458,587.00	588,587.00	28.3%
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 Items		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	458,587.00	588,587.00	28.3%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	458,587.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			458,587.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			458,587.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,150.00	10,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,150.00	10,000.00	-1.5%
TOTAL, REVENUES			10,150.00	10,000.00	-1.5%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	495,000.00	495,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			495,000.00	495,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	835,971.00	375,000.00	-55.1%
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			835,971.00	375,000.00	-55.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(340,971.00)	120,000.00	-135.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,147.00	4,800.00	-21.9%
4) Other Local Revenue		8600-8799	23,000,000.00	33,000,000.00	43.5%
5) TOTAL, REVENUES			23,006,147.00	33,004,800.00	43.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,960,428.00	14,172,010.00	9.3%
3) Employee Benefits		3000-3999	4,188,334.00	4,717,530.00	12.6%
4) Books and Supplies		4000-4999	3,157,965.00	3,257,700.00	3.2%
5) Services and Other Operating Expenses		5000-5999	(2,345,345.00)	(2,425,963.00)	3.4%
6) Depreciation		6000-6999	1,299,173.00	1,300,000.00	0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,260,555.00	21,021,277.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,745,592.00	11,983,523.00	219.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,159,773.00	4,762,284.00	14.5%
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			(4,159,773.00)	(4,762,284.00)	14.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(414,181.00)	7,221,239.00	-1843.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,680,117.00	8,393,068.00	-28.1%
b) Audit Adjustments		9793	(2,872,868.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,807,249.00	8,393,068.00	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,807,249.00	8,393,068.00	-4.7%
2) Ending Net Position, June 30 (E + F1e)			8,393,068.00	15,614,307.00	86.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,565,939.00	6,565,939.00	0.0%
b) Restricted Net Position		9797	1,827,129.00	9,048,368.00	395.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,949,611.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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	483,000.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			9,432,611.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	1,039,543.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,039,543.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			8,393,068.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	6,147.00	4,800.00	-21.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,147.00	4,800.00	-21.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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	23,000,000.00	33,000,000.00	43.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,000,000.00	33,000,000.00	43.5%
TOTAL, REVENUES			23,006,147.00	33,004,800.00	43.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	11,313,061.00	12,227,736.00	8.1%
Classified Supervisors' and Administrators' Salaries		2300	972,197.00	1,101,329.00	13.3%
Clerical, Technical and Office Salaries		2400	675,170.00	842,945.00	24.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,960,428.00	14,172,010.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,472.00	15,561.00	-10.9%
PERS		3201-3202	1,970,479.00	2,293,566.00	16.4%
OASDI/Medicare/Alternative		3301-3302	1,003,550.00	989,373.00	-1.4%
Health and Welfare Benefits		3401-3402	1,028,563.00	1,274,174.00	23.9%
Unemployment Insurance		3501-3502	6,887.00	7,086.00	2.9%
Workers' Compensation		3601-3602	123,297.00	106,290.00	-13.8%
OPEB, Allocated		3701-3702	10,330.00	10,630.00	2.9%
OPEB, Active Employees		3751-3752	27,756.00	20,850.00	-24.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,188,334.00	4,717,530.00	12.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,090,965.00	3,207,700.00	3.8%
Noncapitalized Equipment		4400	67,000.00	50,000.00	-25.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,157,965.00	3,257,700.00	3.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	39,430.00	50,000.00	26.8%
Dues and Memberships		5300	700.00	0.00	-100.0%
Insurance		5400-5450	262,440.00	296,550.00	13.0%
Operations and Housekeeping Services		5500	31,280.00	29,000.00	-7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,138,364.00	922,426.00	-19.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,038,740.00)	(7,161,217.00)	1.7%
Professional/Consulting Services and Operating Expenditures		5800	3,172,181.00	3,388,278.00	6.8%
Communications		5900	49,000.00	49,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(2,345,345.00)	(2,425,963.00)	3.4%
DEPRECIATION					
Depreciation Expense		6900	1,299,173.00	1,300,000.00	0.1%
TOTAL, DEPRECIATION			1,299,173.00	1,300,000.00	0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			19,260,555.00	21,021,277.00	9.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	4,159,773.00	4,762,284.00	14.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,159,773.00	4,762,284.00	14.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,159,773.00)	(4,762,284.00)	14.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,796,930.00	1,941,526.00	8.0%
5) TOTAL, REVENUES			1,796,930.00	1,941,526.00	8.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	280.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	31.00	0.00	-100.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,989,789.00	2,734,691.00	-8.5%
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			2,992,100.00	2,736,691.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,195,170.00)	(795,165.00)	-33.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,946.00	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			137,946.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,057,224.00)	(795,165.00)	-24.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,905,871.00	3,848,647.00	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,905,871.00	3,848,647.00	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,905,871.00	3,848,647.00	-21.6%
2) Ending Net Position, June 30 (E + F1e)			3,848,647.00	3,053,482.00	-20.7%
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	3,848,647.00	3,053,482.00	-20.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,848,648.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			3,848,648.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			3,848,648.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	71,100.00	71,000.00	-0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,725,830.00	1,870,526.00	8.4%
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%
TOTAL, OTHER LOCAL REVENUE			1,796,930.00	1,941,526.00	8.0%
TOTAL, REVENUES			1,796,930.00	1,941,526.00	8.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	280.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			280.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	21.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	3.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1.00	0.00	-100.0%
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			31.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	140,000.00	140,000.00	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,849,789.00	2,594,691.00	-9.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,989,789.00	2,734,691.00	-8.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,992,100.00	2,736,691.00	-8.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	137,946.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			137,946.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			137,946.00	0.00	-100.0%

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,044.29	20,044.21	20,044.21	20,262.50	20,262.50	20,262.50
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,044.29	20,044.21	20,044.21	20,262.50	20,262.50	20,262.50
5. District Funded County Program ADA						
a. County Community Schools	16.82	16.82	16.82	16.00	16.00	16.00
b. Special Education-Special Day Class	2.46	2.46	2.46	3.00	3.00	3.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.10	0.10	0.10			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	19.38	19.38	19.38	19.00	19.00	19.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,063.67	20,063.59	20,063.59	20,281.50	20,281.50	20,281.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	647.69	647.69	647.69	650.00	650.00	650.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	647.69	647.69	647.69	650.00	650.00	650.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	647.69	647.69	647.69	650.00	650.00	650.00

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	123,183,569.00	301	535,752.00	303	122,647,817.00	305	740,098.00		307	121,907,719.00	309
2000 - Classified Salaries	44,435,583.00	311	419,380.00	313	44,016,203.00	315	1,815,955.00		317	42,200,248.00	319
3000 - Employee Benefits	62,845,506.00	321	496,748.00	323	62,348,758.00	325	812,351.00		327	61,536,407.00	329
4000 - Books, Supplies Equip Replace. (6500)	17,146,107.00	331	37,020.00	333	17,109,087.00	335	1,480,021.00		337	15,629,066.00	339
5000 - Services. . . & 7300 - Indirect Costs	34,857,869.00	341	1,175,657.00	343	33,682,212.00	345	10,073,819.00		347	23,608,393.00	349
TOTAL					279,804,077.00	365			TOTAL	264,881,833.00	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.			57.08%
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)	57.08%
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).	264,881,833.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	7,004,471.00	0.00	0.00	(987,959.00)				
Other Sources/Uses Detail					5,508,854.00	2,995,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	143,323.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	371,570.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,500.00	0.00	34,578.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,699.00	0.00	180,146.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,224.00	0.00	773,235.00	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					2,500,000.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					495,000.00	375,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund 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	(7,161,217.00)						
Other Sources/Uses Detail					0.00	4,762,284.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	7,161,217.00	(7,161,217.00)	987,959.00	(987,959.00)	8,503,854.00	8,503,854.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	19,799	19,733		
Charter School				
Total ADA	19,799	19,733	0.3%	Met
Second Prior Year (2016-17)				
District Regular	19,845	19,925		
Charter School				
Total ADA	19,845	19,925	N/A	Met
First Prior Year (2017-18)				
District Regular	20,014	20,044		
Charter School		0		
Total ADA	20,014	20,044	N/A	Met
Budget Year (2018-19)				
District Regular	20,263			
Charter School	0			
Total ADA	20,263			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	21,045	20,870		
Charter School				
Total Enrollment	21,045	20,870	0.8%	Met
Second Prior Year (2016-17)				
District Regular	21,027	21,071		
Charter School				
Total Enrollment	21,027	21,071	N/A	Met
First Prior Year (2017-18)				
District Regular	21,176	21,127		
Charter School				
Total Enrollment	21,176	21,127	0.2%	Met
Budget Year (2018-19)				
District Regular	21,401			
Charter School				
Total Enrollment	21,401			

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 (2015-16)			
District Regular	19,735	20,870	
Charter School		0	
Total ADA/Enrollment	19,735	20,870	94.6%
Second Prior Year (2016-17)			
District Regular	19,926	21,071	
Charter School			
Total ADA/Enrollment	19,926	21,071	94.6%
First Prior Year (2017-18)			
District Regular	20,044	21,127	
Charter School	0		
Total ADA/Enrollment	20,044	21,127	94.9%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	20,263	21,401		
Charter School	0			
Total ADA/Enrollment	20,263	21,401	94.7%	Met
1st Subsequent Year (2019-20)				
District Regular	20,309	21,450		
Charter School				
Total ADA/Enrollment	20,309	21,450	94.7%	Met
2nd Subsequent Year (2020-21)				
District Regular	20,357	21,500		
Charter School				
Total ADA/Enrollment	20,357	21,500	94.7%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	221,269,152.00	228,038,863.00	234,531,711.00
Step 1 - Change in Population			
a. ADA (Funded) (Form A, lines A6 and C4)	20,063.59	20,281.50	20,327.50
b. Prior Year ADA (Funded)	20,063.59	20,281.50	20,327.50
c. Difference (Step 1a minus Step 1b)	217.91	46.00	48.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	1.09%	0.23%	0.24%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding			
b1. COLA percentage (if district is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	1.09%	0.23%	0.24%
LCFF Revenue Standard (Step 3, plus/minus 1%):	.09% to 2.09%	-.77% to 1.23%	-.76% to 1.24%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	28,871,623.00	28,875,000.00	28,875,000.00	28,875,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	205,339,854.00	222,577,526.00	229,344,117.00	235,834,036.00
District's Projected Change in LCFF Revenue:		8.39%	3.04%	2.83%
LCFF Revenue Standard:		.09% to 2.09%	-0.77% to 1.23%	-0.76% to 1.24%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF funded 100% in the budget year. Subsequent years, LCFF growth for COLA and enrollment/ADA.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	140,402,484.83	163,995,915.86	85.6%
Second Prior Year (2016-17)	146,033,878.05	179,941,184.94	81.2%
First Prior Year (2017-18)	153,133,269.00	195,283,488.00	78.4%
Historical Average Ratio:			81.7%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.7% to 84.7%	78.7% to 84.7%	78.7% to 84.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	166,398,694.00	205,970,123.00	80.8%	Met
1st Subsequent Year (2019-20)	170,941,965.00	208,907,806.00	81.8%	Met
2nd Subsequent Year (2020-21)	176,012,358.00	212,626,699.00	82.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.09%	0.23%	0.24%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.91% to 11.09%	-9.77% to 10.23%	-9.76% to 10.24%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.91% to 6.09%	-4.77% to 5.23%	-4.76% to 5.24%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	18,854,712.00		
Budget Year (2018-19)	18,143,146.00	-3.77%	No
1st Subsequent Year (2019-20)	18,142,560.00	0.00%	No
2nd Subsequent Year (2020-21)	17,957,961.00	-1.02%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	25,414,021.00		
Budget Year (2018-19)	27,051,792.00	6.44%	Yes
1st Subsequent Year (2019-20)	23,686,757.00	-12.44%	Yes
2nd Subsequent Year (2020-21)	22,278,704.00	-5.94%	Yes

Explanation:
(required if Yes)

2018-19 increase related to projected one-time mandate funding, decrease in 1st subsequent year related to fall off of 1x mandate money and other state grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	16,421,326.00		
Budget Year (2018-19)	16,973,214.00	3.36%	No
1st Subsequent Year (2019-20)	16,957,287.00	-0.09%	No
2nd Subsequent Year (2020-21)	16,860,411.00	-0.57%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	21,129,857.00		
Budget Year (2018-19)	17,146,107.00	-18.85%	Yes
1st Subsequent Year (2019-20)	14,796,107.00	-13.71%	Yes
2nd Subsequent Year (2020-21)	12,913,742.00	-12.72%	Yes

Explanation:
(required if Yes)

Decrease in budget and subsequent years in books supplies related to fall off of costs for text books adoptions and other one time expenses.

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

First Prior Year (2017-18)	36,929,035.00		
Budget Year (2018-19)	35,845,828.00	-2.93%	No
1st Subsequent Year (2019-20)	35,709,344.00	-0.38%	No
2nd Subsequent Year (2020-21)	35,690,209.00	-0.05%	No

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	60,690,059.00		
Budget Year (2018-19)	62,168,152.00	2.44%	Met
1st Subsequent Year (2019-20)	58,786,604.00	-5.44%	Met
2nd Subsequent Year (2020-21)	57,097,076.00	-2.87%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	58,058,892.00		
Budget Year (2018-19)	52,991,935.00	-8.73%	Met
1st Subsequent Year (2019-20)	50,505,451.00	-4.69%	Met
2nd Subsequent Year (2020-21)	48,603,951.00	-3.76%	Met

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

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

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	290,565,276.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	290,565,276.00	8,716,958.28	8,000,000.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	290,565,276.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	290,565,276.00	8,716,958.28	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 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
5,811,305.52	5,811,305.52

e. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
8,000,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

5,811,305.52

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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	14,018,600.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,585,600.00	13,015,000.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	11,585,600.00	13,015,000.00	14,018,600.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	231,711,625.75	260,251,163.76	280,371,671.00
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)	231,711,625.75	260,251,163.76	280,371,671.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	6,724,119.96	166,552,918.49	N/A	Met
Second Prior Year (2016-17)	1,744,583.89	181,900,809.91	N/A	Met
First Prior Year (2017-18)	(7,667,589.00)	195,916,434.00	3.9%	Not Met
Budget Year (2018-19) (Information only)	(1,972,810.00)	206,465,123.00		

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)

Planned deficit spending in first prior for LCAP implementation costs, textbook adoptions and negotiated salary increases.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	20,252,545.00	21,911,731.19	N/A	Met
Second Prior Year (2016-17)	26,050,948.00	28,635,851.15	N/A	Met
First Prior Year (2017-18)	30,855,917.00	30,380,436.00	1.5%	Not Met
Budget Year (2018-19) (Information only)	22,712,847.00			

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

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

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

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,263	20,309	20,357
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	290,565,276.00	293,492,667.00	298,056,480.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	290,565,276.00	293,492,667.00	298,056,480.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,716,958.28	8,804,780.01	8,941,694.40
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,716,958.28	8,804,780.01	8,941,694.40

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,529,600.00	14,674,650.00	14,903,000.00
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)	14,529,600.00	14,674,650.00	14,903,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	8,716,958.28	8,804,780.01	8,941,694.40
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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:

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(32,042,693.00)			
Budget Year (2018-19)	(36,234,847.00)	4,192,154.00	13.1%	Not Met
1st Subsequent Year (2019-20)	(35,479,780.00)	(755,067.00)	-2.1%	Met
2nd Subsequent Year (2020-21)	(37,966,694.00)	2,486,914.00	7.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	5,365,736.00			
Budget Year (2018-19)	5,508,854.00	143,118.00	2.7%	Met
1st Subsequent Year (2019-20)	5,871,570.00	362,716.00	6.6%	Met
2nd Subsequent Year (2020-21)	6,125,000.00	253,430.00	4.3%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	3,033,318.00			
Budget Year (2018-19)	2,995,000.00	(38,318.00)	-1.3%	Met
1st Subsequent Year (2019-20)	2,995,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	2,995,000.00	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) Increase in contributions in budget year outside the standard related to the district's plan to phase back in the 3% contribution to RRM requirement and expanding special education costs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	01 - 8xxx	01 - 7438/7439	92,711
Certificates of Participation	20	01 -8625	01 - 7438/7439	48,341,995
General Obligation Bonds	23	51 - 861x	51 - 7433/7434	134,996,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Leases - Enterprise Fund	7	63 - 8xxx	63 - 5800/9667	3,994,970
TOTAL:				187,425,676

Type of Commitment (continued)	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	96,729	96,729	0	0
Certificates of Participation	3,994,095	4,037,688	4,101,551	4,176,831
General Obligation Bonds	12,134,630	12,210,912	12,307,642	12,391,631
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Leases - Enterprise Fund	1,691,370	1,546,269	1,068,401	1,068,401
Total Annual Payments:	17,916,824	17,891,598	17,477,594	17,636,863
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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:

Employees who retire prior to age 65 and who are at least 55 years of age with 10 years of service or who are at least 50 years of age with 15 years of services are eligible to receive \$4,500 annually for 10 years or until the individual reaches age 65 to be used toward health insurance costs.

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

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

	Self-Insurance Fund	Governmental Fund
	0	4,968,373

4. OPEB Liabilities

a. Total OPEB liability	31,470,775.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	31,470,775.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2017

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	2,102,222.00	2,102,222.00	2,102,222.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	396,004.00	400,000.00	400,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	868,086.00	1,054,210.00	1,172,234.00
d. Number of retirees receiving OPEB benefits	91	91	91

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:

The 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

7,366,178.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs	1,445,000.00	1,447,500.00	1,450,000.00
b. Amount contributed (funded) for self-insurance programs	1,445,000.00	1,447,500.00	1,450,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,185.3	1,196.6	1,200.0	1,200.0

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:

May 15, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

May 15, 2018

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
12,568,500	12,600,600	12,600,600
64.3%	64.3%	64.3%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,928,500	1,930,000	1,930,000

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	886.3	897.0	900.0	900.0

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 salary benefits are not settled for the 2016-17, 2017-18 or 2018-19 years. The classified bargaining unit is currently at impasse and mediation is underway.

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
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

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

430,500

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

2,800,000	(1,500,000)	0
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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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
725,000	725,000	725,000

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	146.1	150.0	150.0	150.0

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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

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

Jun 19, 2018

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

- 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)

End of School District Budget Criteria and Standards Review

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33-67082-0000000

July 1 Budget
2017-18 Estimated Actuals
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.	<u>PASSED</u>

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2018-19 Budget
Technical Review Checks

Hemet Unified

Riverside County

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

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IMPORT CHECKS

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CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
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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>
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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

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GENERAL LEDGER CHECKS

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

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

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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.